

GIBBONS P.C.

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Proposed Special Counsel for the Official Committee of Unsecured Creditors

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

BED BATH & BEYOND, INC., et al.,¹
Debtors.

(Hon. Vincent F. Papalia)

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**Hearing Date: Only if objection filed.
Obj. Deadline: July 19, 2023**

**APPLICATION OF THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR ENTRY OF AN ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF GIBBONS P.C. AS ITS SPECIAL COUNSEL
EFFECTIVE AS OF MAY 23, 2023**

The Official Committee of Unsecured Creditors (the “Committee”) appointed in the chapter 11 cases (the “Chapter 11 Cases”) of the above-captioned debtors and debtors in possession (the “Debtors”) submits this application (the “Application”) for entry of an order, substantially in the form attached hereto as Exhibit A, authorizing the retention and employment of Gibbons P.C. (“Gibbons” or the “Firm”) as its special counsel pursuant to sections 328(a) and

¹ The last four digits of Debtor Bed Bath & Beyond, Inc.’s tax identification number are 0488. A complete list of the Debtors in the Chapter 11 Cases and each such Debtor’s tax identification number may be obtained on the website of the Debtors’ claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond, Inc.’s principal place of business and the Debtors’ service address in the Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

1103 of chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2014-1 of the Local Rules for the United States Bankruptcy Court for the District of New Jersey (the “Local Rules”). In support of the Application, the Committee submits the *Declaration of Robert K. Malone, Esq., Pursuant to 28 U.S.C. § 1746, in Support of the Application of the Official Committee of Unsecured Creditors for Entry of an Order Authorizing the Employment and Retention of Gibbons P.C. as its Counsel Effective as of May 23, 2023* (the “Malone Declaration”), attached hereto as Exhibit B, and the *Declaration of Michael Mandell, Pursuant to 28 U.S.C. § 1746, in Support of the Application of the Official Committee of Unsecured Creditors for Entry of an Order Authorizing the Employment and Retention of Gibbons P.C. as its Counsel Effective as of May 23, 2023* (the “Mandell Declaration”), attached hereto as Exhibit C. In further support of the Application, the Committee respectfully states as follows:

JURISDICTION AND VENUE

1. The Court has jurisdiction to consider and grant the relief requested herein pursuant to 28 U.S.C. §§ 1334 and 157, and the *Standing Order of Reference* from the United States District Court for the District of New Jersey dated July 23, 1984 and amended September 18, 2012. The Committee confirms its consent to the Court entering a final order in connection with the Application to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.
2. Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.
3. The bases for the relief sought herein are sections 328(a) and 1103(a) of the Bankruptcy Code, Bankruptcy Rule 2014(a), and Local Rule 2014-1.

BACKGROUND

4. On April 23, 2023 (the “Petition Date”), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code with the Court. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in the Chapter 11 Cases.

5. On May 5, 2023, the Office for the United States Trustee for Region Three (the “U.S. Trustee”) appointed the Committee, consisting of the following members: (i) Ryder Integrated Logistics, Inc.; (ii) The Bank of New York Mellon; (iii) Intersoft Data Labs Inc.; (iv) KDM P.O.P. Solutions Group; (v) Shark Ninja Operating LLC; (vi) Lenox Corporation; and (vii) SITE Centers Corp. [ECF No. 218].

6. On May 8, 2023, the Committee voted to retain and employ Pachulski Stang Ziehl & Jones LLP (“Pachulski”) as its lead bankruptcy counsel, which the Court approved on June 16, 2023. [ECF Nos. 660, 754].

7. On or about May 23, 2023, the Committee selected and retained, subject to approval by the Court, Gibbons as its special counsel.

RELIEF REQUESTED AND BASIS THEREFOR

8. By way of the Application, pursuant to sections 328(a) and 1103(a) of the Bankruptcy Code, Bankruptcy Rule 2014(a), and Local Rule 2014-1, the Committee respectfully requests entry of the proposed order attached hereto as Exhibit A, approving the employment and retention of Gibbons, effective as of May 23, 2023, as its special counsel in connection with the Chapter 11 Cases.

9. The Committee selected Gibbons after determining that Gibbons’ relevant experience, both in and out of bankruptcy, in such areas as corporate, tax, intellectual property and real estate,

among others, warranted selection of the Firm to assist Pachulski in the representation of the interests of the Committee. Gibbons' attorneys have, over their respective careers, also represented several creditors' committees in many other major chapter 11 cases. Based on these facts, the Committee is satisfied that Gibbons is qualified to serve as special counsel to assist Pachulski and the Committee in fulfilling their fiduciary duties in the Chapter 11 Cases.

10. Pursuant to section 1103(a) of the Bankruptcy Code, the Committee requests that this Court approve the employment of Gibbons as its special counsel to, among other things:

- (a) attend the meetings of the Committee as requested;
- (b) provide legal advice with respect to, among other things, tax, real estate, intellectual property and litigation;
- (c) prepare, as requested by Pachulski as lead bankruptcy counsel and/or the Committee, applications, motions, answers, orders, reports, and other legal papers;
- (d) appear in Court as necessary and protect the interests of the Committee before the Court; and
- (e) perform all other legal services for the Committee that may be assigned to Gibbons by Pachulski and/or the Committee.

11. Gibbons has advised the Committee that it intends to apply to the Court for compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any administrative compensation order entered in the Chapter 11 Cases. The proposed rates of compensation, subject to final Court approval, are the customary hourly rates in effect when services of this nature are performed by the attorneys, legal assistants and staff who may be called upon to provide services to the Committee. The Firm's current hourly rates range from \$225 for paralegals to \$1,075 for the Firm's most senior partners. The current hourly rates for the Gibbons attorneys and paralegals that may from time to time represent the Committee are as follows:

Timekeeper	Title	Hourly Rates
Robert K. Malone	Director	\$1075
Dale E. Barney	Director	\$950
Peter J. Ulrich	Director	\$925
Mark B. Conlan	Director	\$740
Natasha M. Songonuga	Director	\$720
Brett S. Theisen	Director	\$700
Chantelle D. McClamb	Director	\$700
David N. Crapo	Counsel	\$790
Christopher P. Anton	Counsel	\$715
Kyle P. McEvilly	Associate	\$435
Ellen Rosen	Case Manager	\$375
Neal Mitchell	Paralegal	\$295

Gibbons has advised the Committee that the Firm's hourly rates are subject to periodic adjustments, of which the Firm will provide notice.

12. Consistent with the Firm's policy with respect to its other clients, Gibbons will charge the Debtors' estates for all charges and disbursements incurred in rendering services to the Committee. These customary items include, among other things, photocopying, facsimiles, actual out-of-pocket expenses for travel, lodging, and business meals, computerized research, postage, witness fees, and other fees related to trials and hearings. Internal costs or overhead cost and document production services (including regular secretarial and word processing time), will not be charged for separately.

13. Based upon the Malone Declaration filed contemporaneously herewith, the Committee is satisfied that (i) Gibbons does not hold or represent an adverse interest in connection with the Chapter 11 Cases, and that its employment is in the best interest of the Debtors' estates and their creditors, (ii) Gibbons has no connection with the U.S. Trustee or any other person employed in the office of the U.S. Trustee, and (iii) Gibbons has not been paid any retainer against which to bill fees and expenses. To the best of the Committee's knowledge, Gibbons has no connection

with creditors or any other party in interest except as otherwise disclosed in the Malone Declaration.

14. *Nunc pro tunc* relief is warranted with respect to Gibbons' retention. The Firm has been diligent since its selection by the Committee in preparing and prosecuting its application in a timely manner under the circumstances of the Chapter 11 Cases. An initial focus of the Firm's work was necessarily devoted to the Second Day Hearing held by the Court on May 31, 2023. Gibbons immediately engaged with the Committee's professionals and counsel to the Debtors, raising a number of concerns. By the time the Committee retained Gibbons, the Debtors' sale process, which began pre-petition, was well underway and proceeding on an expedited track. Gibbons has been actively working with the Committee's and the Debtors' professionals to come up to speed and resolve the Committee's concerns with respect to the sale of the Debtors' assets, specifically with respect to Net Operating Losses ("NOLs") and other tax attributes associated with the Debtors' assets. Moreover, as part of performing conflict checks and determining Gibbons' connections to the Chapter 11 Cases, the Firm's Conflicts Department had to run over 2500 names of potential parties in interest. This inordinate number of searches took longer than most searches in chapter 11 cases. These circumstances warrant *nunc pro tunc* relief. *See, e.g., In re United Cos. Fin. Corp.*, 241 B.R. 521, 526 (Banks. D. Del. 1999) ("In fact, the [United States Trustee] recognizes that in large chapter 11 cases, given the press of urgent matters to be determined in the early days of the chapter 11 proceeding, the preparation and filing of retention applications for all professionals may be delayed. If such applications are filed within 30 days of the petition date, therefore, the [United States Trustee] will, not ordinarily object.").

STATEMENT REGARDING U.S. TRUSTEE GUIDELINES

15. Gibbons intends to apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Chapter 11 Cases, subject to approval of the Court and in compliance with sections 330 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, Local Rules, and any other applicable procedures and orders of the Court, on an hourly basis, plus reimbursement of actual, necessary expenses and other charges incurred by Gibbons. Gibbons also intends to make reasonable efforts to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 for Attorneys in Larger Chapter 11 Cases* (the "UST Guidelines"), both in connection with the Application and the interim and final fee applications to be filed by Gibbons in the Chapter 11 Cases.

NOTICE AND NO PRIOR REQUEST

16. Notice of the Application is being provided to (i) the U.S. Trustee for the District of New Jersey; (ii) Kirkland & Ellis LLP and Kirkland & Ellis International LLP, co-counsel for the Debtors; (iii) Cole Schotz P.C., co-counsel for the Debtors; (iv) Pachulski Stang Ziehl & Jones LLP, lead counsel to the Committee; and (v) all parties having formally requested notice pursuant to Bankruptcy Rule 2002 via the Court's CM/ECF system. The Committee respectfully submits that, in light of the nature of the relief requested, no further notice is necessary or required.

17. No prior request for the relief sought in the Application has been made to the Court or any other court.

WHEREFORE, the Committee hereby respectfully requests that it be authorized to retain and employ Gibbons P.C. as its special counsel, effective as of May 23, 2023, that Gibbons be paid such compensation as may be allowed by this Court in accordance with sections 330 and 331 of the Bankruptcy Code, and that the Committee be awarded such other further relief as is deemed just and proper.

Dated: July 11, 2023

**The Official Committee of Unsecured Creditors
of Bed Bath & Beyond, Inc., et al.**

By: *Mike Mandell*
Michael Mandell, solely in his capacity
as Chairperson of the Committee

GIBBONS P.C.

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Proposed Special Counsel for the Official Committee of Unsecured Creditors

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

BED BATH & BEYOND, INC., et al.,¹

Debtors.

(Hon. Vincent F. Papalia)

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**DECLARATION OF ROBERT K. MALONE, ESQ., PURSUANT TO 28 U.S.C. § 1746,
IN SUPPORT OF THE APPLICATION OF THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS FOR ENTRY OF AN ORDER AUTHORIZING THE
EMPLOYMENT AND RETENTION OF GIBBONS P.C. AS ITS SPECIAL COUNSEL
EFFECTIVE AS OF MAY 23, 2023**

ROBERT K. MALONE, of full age, under penalty of perjury, hereby declares as follows:

1. I am an attorney at law admitted to practice in the State of New Jersey, the United States District Court for the District of New Jersey, the United States District Court for the Southern and Eastern Districts of New York, and the United States Court of Appeals for the Third Circuit. I am a Director at the law firm of Gibbons P.C. (“Gibbons” or the “Firm”) and Chair of the Firm’s

¹ The last four digits of Debtor Bed Bath & Beyond, Inc.’s tax identification number are 0488. A complete list of the Debtors in the Chapter 11 Cases and each such Debtor’s tax identification number may be obtained on the website of the Debtors’ claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond, Inc.’s principal place of business and the Debtors’ service address in the Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

Financial Restructuring and Creditors' Rights Practice. I make this Declaration pursuant to section 1103 of chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

2. Gibbons is a law firm of approximately 165 attorneys, which maintains an office at One Gateway Center, Newark, New Jersey 07102-5310, among other locations. Subject to the Court's approval, Gibbons proposes to provide legal services to the Official Committee of Unsecured Creditors (the "Committee") of Bed Bath & Beyond, Inc. and its affiliates (the "Debtors") in their chapter 11 cases (the "Chapter 11 Cases"), at the rates approved by the Court, in compliance with sections 328(a), 504 and 1103 of the Bankruptcy Code, and to provide disclosure required under Bankruptcy Rules 2014(a) and 2016(a). Unless otherwise stated in this declaration (the "Malone Declaration"), I have personal knowledge of the facts set forth herein. To the extent any information disclosed herein requires amendment or modification upon Gibbons' completion of further review or as additional party-in-interest information becomes available to it, a supplemental declaration will be submitted to the Court reflecting such amended or modified information.

RELEVANT EXPERIENCE

3. The Committee seeks to employ Gibbons as its special counsel because of the Firm's recognized experience, both in and out of bankruptcy, in such areas as corporate, tax, real estate, intellectual property and complex commercial litigation. The Firm's attorneys also have extensive knowledge in the fields of creditors' rights and corporate reorganizations under chapter 11 of the Bankruptcy Code. In fact, a number of Gibbons attorneys have completed judicial clerkships with bankruptcy judges in this district. Ultimately, Gibbons' combination of relevant experience, among other considerations, warranted its selection by the Committee to serve as special counsel

and assist the Committee's lead counsel, Pachulski Stang Ziehl & Jones LLP ("Pachulski"), in fulfilling its duties and responsibilities in the representation of the Committee.

SERVICES TO BE PROVIDED

4. The professional services that Gibbons may provide to the Committee include, but are not limited to, the following (collectively, the "Services"):

- (a) attend the meetings of the Committee as requested;
- (b) provide legal advice with respect to, among other things, tax, real estate, intellectual property and litigation;
- (c) prepare, as requested by Pachulski as lead bankruptcy counsel and/or the Committee, applications, motions, answers, orders, reports, and other legal papers;
- (d) appear in Court as necessary and protect the interests of the Committee before the Court; and
- (e) perform all other legal services for the Committee that may be assigned to Gibbons by Pachulski and/or the Committee.

5. I further submit that the employment of Gibbons as special counsel will not be duplicative of, but will complement, the services to be provided by Pachulski. The Committee, Pachulski and Gibbons do not anticipate any overlap in responsibility or duplication of efforts between Pachulski and Gibbons. To that end, Gibbons will continue to work closely with Pachulski, the Committee, and its other professionals to ensure that there is no unnecessary duplication of efforts. However, out of an abundance of caution and a desire to efficiently provide the Services to the Committee, Gibbons will coordinate efforts with the Committee's professionals to avoid duplication of work and unnecessary fees.

CONFLICT CHECK PROCESS

6. In order to prepare the Malone Declaration and at my direction, the Firm compared the Debtors' bankruptcy petitions, current and former officers and directors, agents, contract

counterparties, landlords, beneficiaries, court personnel, potentially responsible parties, equity holders, bondholders, secured lenders, insurers, banks, significant litigation parties, professionals, significant unsecured creditors, significant vendors, and other interested parties (collectively, the “Potential Parties in Interest”), along with pleadings that have been filed with the Court to date, with the information contained in the conflict check systems and adverse party indexes currently maintained by Gibbons (collectively, the “Conflict Check System”). A list of entities searched is attached hereto as **Schedule 1**.

7. The facts stated herein, as to any connections between Gibbons lawyers on one hand, and the Debtors, the Debtors’ creditors, other parties in interest, their respective attorneys and accountants, the Office of the United States Trustee for Region Three (the “U.S. Trustee”), other persons employed by the U.S. Trustee, and those persons and entities who are defined as not disinterested persons in § 101(14) of the Bankruptcy Code, on the other hand, are based primarily upon the results of the review of the Conflict Check System.

8. In addition, through a firm-wide e-mail, our Firm’s Conflicts Department also solicited information directly from Gibbons attorneys to determine whether any of them were aware of any connections relevant to our proposed representation of the Committee. No such connections have yet been identified, except as set forth herein. In the event that any additional information is received, Gibbons will promptly supplement the disclosures contained herein to the Court.

9. The Conflict Check System is a computerized database of current and former clients and adverse and related parties that is regularly maintained and updated in the course of the Firm’s business. These procedures are designed to include every matter on which the Firm is now or has been engaged, by which entity the Firm is now or has been engaged, and, in each instance, to include and record the identity of related parties and adverse parties and the attorney in the Firm

who is knowledgeable about the matter. It is Gibbons' policy that no new matter may be accepted or opened within the Firm without completing and submitting to those charged with maintaining the Conflict Check System the information necessary to check such matter for conflicts, including the identity of the prospective client, the matter and related and adverse parties.

10. Accordingly, the database is regularly updated for every new matter undertaken by Gibbons and reflects entries that are noted in the systems at the time the information becomes known by persons whose regular duties include recording and maintaining this information. The scope of the system is a function of the completeness and accuracy of the information submitted by the attorney opening a new matter. As a Director in the Firm, I regularly send information to update the Conflict Check System and use and rely upon the information contained in the system in the performance of my duties at the Firm and in my practice of law.

**GIBBONS' CONNECTIONS WITH PARTIES IN INTEREST
IN MATTERS UNRELATED TO THE CHAPTER 11 CASES**

11. To the best of my knowledge and information after due inquiry, (i) except as disclosed herein, Gibbons has no connections, within the meaning of Bankruptcy Rule 2014(a), with the Debtors, their creditors, any other party in interest, their respective attorneys or accountants, the U.S. Trustee, or any employee of that office; (ii) Gibbons does not hold or represent an adverse interest in connection with the Chapter 11 Cases; and (iii) Gibbons is a disinterested person within the meaning of section 101(14) of the Bankruptcy Code.

12. Gibbons has searched on its electronic database for its connections to the entities listed on **Schedule 1** hereto. To the extent that I have been able to ascertain that Gibbons has been retained within the last three (3) years to represent any of the Potential Parties in Interest (or their affiliates, as the case may be) in matters wholly unrelated to the Chapter 11 Cases, such relationships are disclosed on **Schedule 2** attached hereto.

13. No Gibbons attorney presently represents the Debtors. Additionally, no attorney at Gibbons represents an insider of the Debtors, any subsidiary, or other affiliate. In the past, Gibbons attorneys have represented the Debtors in discrete matters that are not related to the Chapter 11 Cases or the scope of the work that the Firm is being retained to perform in the Chapter 11 Cases. Specifically, within the past three (3) years, Gibbons advised Bed Bath & Beyond, Inc. on a single employment related matter. The employment matter concluded in December 2023 and the court entered an order approving a proposed settlement in January 2023. As of the Petition Date, Gibbons was owed \$80,584.92 in connection with the employment matter. In consideration for undertaking this representation, Gibbons has agreed to waive the \$80,584.92 unsecured claim in its entirety.

14. In addition to the connections disclosed on Schedule 2, Gibbons and certain of its directors, counsel and associates may have in the past represented, may currently represent, and likely in the future will represent other Potential Parties in Interest in connection with matters wholly unrelated to the Debtors or the Chapter 11 Cases. Moreover, Gibbons appears in many cases, proceedings, and transactions involving different attorneys, financial consultants and investment bankers, some of which may now or in the future represent the Potential Parties in Interest. Gibbons may also represent in the future certain Committee members and/or their affiliates in their capacities as official committee members in other chapter 11 cases, all of which involve matters wholly unrelated to the Chapter 11 Cases.

15. No attorney at Gibbons has been paid fees prepetition or holds a security interest, guarantee, or other assurance of compensation for services performed and to be performed in these proceedings except as set forth herein.

16. There is no agreement of any nature as to the sharing of any compensation to be paid to Gibbons.

17. Except as disclosed herein, no attorney at Gibbons has any other connection with the Debtors, their creditors, the U.S. Trustee, or any employee of that office, or any parties in interest in these proceedings.

18. To the best of my knowledge, no attorney at Gibbons is a relative of, currently has, or previously has had any connection with the bankruptcy judge approving the employment of Gibbons as the Committee's special counsel that would render the employment improper.

19. To the best of my knowledge, no attorney at Gibbons has any other interest, direct or indirect, that may be affected by the proposed representation.

20. Gibbons will not, while employed by the Committee, represent any other person or entity having an adverse interest in connection with the Chapter 11 Cases.

GIBBONS' RATES AND BILLING PRACTICES

21. The Firm's current hourly rates range from \$225 for paralegals to \$1,075 for the Firm's most senior directors. The current hourly rates for the Gibbons attorneys and paralegals that may from time to time represent the Committee are as follows:

Timekeeper	Title	Hourly Rates
Robert K. Malone	Director	\$1075
Dale E. Barney	Director	\$950
Peter J. Ulrich	Director	\$925
Mark B. Conlan	Director	\$740
Natasha M. Songonuga	Director	\$720
Brett S. Theisen	Director	\$700
Chantelle D. McClamb	Director	\$700
David N. Crapo	Counsel	\$790
Christopher P. Anton	Counsel	\$715
Kyle P. McEvilly	Associate	\$435
Ellen Rosen	Case Manager	\$375
Neal Mitchell	Paralegal	\$295

22. The current hourly rates set forth above are the Firm's usual and customary hourly rates for work of this nature. The Firm's rates are set at a level designed to fairly compensate Gibbons for its work and to cover fixed and routine overhead expenses. It is Gibbons' policy to charge its clients in all areas of practice for certain other expenses incurred in connection with the client's matter. The expenses charged to clients include, among other things, certain facsimile charges, mail and express mail charges, special or hand-delivery charges, document processing, photocopying charges, actual out-of-pocket expenses for travel, lodging, and business meals, computerized research, and transcription costs, as well as non-ordinary overhead expenses such as overtime for secretarial and other staff associated with specific work that may be required. Gibbons will charge the Debtors' estates for these expenses in a manner and at rates consistent with charges made generally to its clients.

23. Other than as set forth above, there is no proposed arrangement to compensate Gibbons in connection with its representation of the Committee.

24. Gibbons intends to apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Chapter 11 Cases, subject to approval of the Court and in compliance with sections 330 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, Local Rules, and any other applicable procedures and orders of the Court, on an hourly basis, plus reimbursement of actual, necessary expenses and other charges incurred by Gibbons. Gibbons also intends to make reasonable efforts to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 for Attorneys in Larger Chapter 11 Cases* (the "UST Guidelines"), both in connection with

the Application and the interim and final fee applications to be filed by Gibbons in the Chapter 11 Cases.

25. Consistent with Paragraph D.1 of the UST Guidelines, I provide the following information in further support of the Application:

- (a) Gibbons did not agree to any variation from, or alternative to, its standard or customary billing arrangements for matters of this nature;
- (b) None of Gibbons' professionals included in this engagement have varied their rate based on the geographic location of the Chapter 11 Cases;
- (c) Gibbons did not represent the client in the twelve (12) months prior to the Petition Date; and
- (d) The Committee, Pachulski and Gibbons intend on developing a prospective budget and staffing plan in a reasonable effort to comply with the U.S. Trustee's request for information and additional disclosures. Consistent with the UST Guidelines, any budget may be amended as necessary to reflect changed circumstances or unanticipated developments.

26. Gibbons has agreed to provide legal services to the Committee and recognizes that any allowance of compensation for services rendered on behalf of the Committee in connection with these proceedings and any reimbursement of disbursements made in connection therewith are subject to the prior approval and authorization by order of this Court. Gibbons realizes that any application for fees must be supported by detailed contemporaneous time records. Gibbons also understands that the Court's approval of its retention application is not approval of any proposed terms of compensation and that this Court may allow compensation on terms different from those proposed.

27. Gibbons will abide by the terms of any administrative order establishing professional compensation and reimbursement procedures entered in this case.

28. The foregoing constitutes the statement of Gibbons pursuant to sections 504 and 1103 of the Bankruptcy Code and Bankruptcy Rules 2014(a) and 2016(a).

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on: July 12, 2023

GIBBONS, P.C.

By: /s/ Robert K. Malone
Robert K. Malone, Esq., Director

SCHEDULE 1

Potentially Interested Parties List

Bondholder

BlackRock Advisors, LLC
Western Asset Management Company, LLC
CIGNA Investments, Inc.
CastleKnight Management, L.P.
Van Eck Associates Corporation
BNP Paribas Securities Corporation
Morgan Stanley & Company, LLC
Mellon Investments Corporation
HSBC Bank PLC
J.P. Morgan Investment Management, Inc.
Hotchkis and Wiley Capital Management,
LLC
Seix Investment Advisors, LLC
California Public Employees Retirement
System
1832 Asset Management, L.P.
APG Asset Management US, Inc.
Tennessee Farmers Mutual Insurance Co.
Miller Value Partners, LLC
Northwestern Mutual Investment
Management Company, LLC
Bank of America Merrill Lynch Proprietary
Trading
GSO Capital Partners L.P.
Verition Fund Management, LLC
CTC Alternative Strategies, LTD
Invesco Capital Management, LLC
Cable Car Capital, LLC
Highbridge Capital Management, LLC
Marathon Asset Management, LTD
Deutsche Bank Securities, Inc.
BNP Paribas Asset Management France
Canal Insurance Company
Manning & Napier Advisors, LLC
SMH Capital Advisors, LLC
PGIM, Inc.
LM Capital Group, LLC
Altrius Capital Management, Inc.
Blackstone Liquid Credit Strategies, LLC
Ameritas Life Insurance Corp. of New York
Goldman Sachs Asset Management, L.P.
(U.S.)
Asset Allocation & Management Company,
LLC
BlueCrest Capital Management (U.K.), LLP

Franklin Advisers, Inc.
New Jersey Division of Investment
Squarepoint OPS, LLC
Russell Investment Management, LLC
Carillon Tower Advisers, Inc.
Napier Park Global Capital (US), L.P.
Aviary Capital Enterprises, Inc.
Barclays Capital, Inc.
AQS Asset Management, LLC
Mirabaud Asset Management, LTD
Oppenheimer Asset Management Inc.
Healthcare of Ontario Pension Plan
Pension Reserves Investment Management
Board (PRIM)
Zest S.A.
State Street Global Advisors (SSgA)
Muzinich & Company, Inc.
Nykredit Bank A/S
Northern Trust Global Investments, LTD
Banco de Sabadell, S.A
Catholic Family Fraternal Of Texas
Croatian Fraternal Union of America
PNC Bank, N.A.
Manhattan Life Insurance
Flow Traders U.S., LLC
KSKJ Life American Slovenian Catholic
Union
Aristotle Capital Management, LLC
CapitalatWork - Foyer Group (Belgium)
International City Management Association
Retirement Corporation
GIA Partners, LLC
Selected Funeral and Life Insurance
Company
Bivium Capital Partners, LLC
Lawson Kroeker Investment Management,
Inc.
Murchinson, L.P.
Safeway Insurance Group
Diamond Insurance Group, LTD
TOBAM
SumRidge Partners, LLC
Lombard Odier Asset Management Europe,
LTD
New York City Comptroller's Office
Foxhill Capital Partners, LLC

UBS Securities, LLC
Chartwell Investment Partners, LLC
PFA Asset Management A/S
Pharus Management S.A.
Safra Securities, LLC
Shlomo Holdings, LTD
Citigroup Global Markets, Inc.
J.P. Morgan Securities, LLC
Virtus Investment Advisers, Inc.
FBL Investment Management Services, Inc.
BVK- Beamtenversicherungskasse des Kantons Zurich
Chicago Capital, LLC
Finlabo SIM S.p.A.
Mont Blanc Capital Management AG
USA Life One Insurance Company of Indiana
Invesco Advisers, Inc.
SG Americas Securities, LLC
AllianceBernstein, L.P. (U.S.)
BondBloxx Investment Management Corporation
Fidelity Management & Research Company, LLC
MacKay Shields, LLC
Alta Capital Management, LLC
DBX Advisors, LLC
Millenium Advisors, LLC

Debtor

Bed Bath & Beyond Inc.
BBB Canada LP Inc.
BBB Value Services Inc.
BBBY Management Corporation
BBBYCF LLC
BBBYTF LLC
Bed Bath & Beyond of California Limited Liability Company
bed 'n bath Stores Inc.
Buy Buy Baby, Inc.
BWAO LLC
Chef C Holdings LLC
Decorist, LLC
Harmon Stores, Inc.
Liberty Procurement Co. Inc.
San Antonio Bed Bath & Beyond Inc.

Bed Bath & Beyond of Annapolis, Inc.
Bed Bath & Beyond of Baton Rouge Inc.
Bed Bath & Beyond of Bridgewater Inc.
Bed Bath & Beyond of East Hanover Inc.
Bed Bath & Beyond of Falls Church, Inc.
Bed Bath & Beyond of Frederick, Inc.
Bed Bath & Beyond of Gallery Place L.L.C.
Bed Bath & Beyond of Lexington Inc.
Bed Bath & Beyond of Louisville Inc.
Bed Bath & Beyond of Norman Inc.
Bed Bath & Beyond of Overland Park Inc.
Bed Bath & Beyond of Paradise Valley Inc.
Bed Bath & Beyond of Portland Inc.
Bed Bath & Beyond of St. Louis Inc.
Bed Bath & Beyond of Virginia Beach Inc.
Bed Bath & Beyond of Woodbridge Inc.
Deerbrook Bed Bath & Beyond Inc.
Alamo Bed Bath & Beyond Inc.
Bed Bath & Beyond of Arundel Inc.
Bed Bath & Beyond of Birmingham Inc.
Bed Bath & Beyond of Davenport Inc.
Bed Bath & Beyond of Edgewater Inc.
Bed Bath & Beyond of Fashion Center, Inc.
Bed Bath & Beyond of Gaithersburg Inc.
Bed Bath & Beyond of Knoxville Inc.
Bed Bath & Beyond of Lincoln Park Inc.
Bed Bath & Beyond of Mandeville Inc.
Bed Bath & Beyond of Opry Inc.
Bed Bath & Beyond of Palm Desert Inc.
Bed Bath & Beyond of Pittsford Inc.
Bed Bath & Beyond of Rockford Inc.
Bed Bath & Beyond of Towson Inc.
Bed Bath & Beyond of Waldorf Inc.
Bed Bath & Beyond of Manhattan, Inc.
Springfield Buy Buy Baby, Inc.
Buy Buy Baby of Totowa, Inc.
Buy Buy Baby of Rockville, Inc.
Of a Kind, Inc.
One Kings Lane LLC
Harmon of Caldwell, Inc.
Harmon of Franklin, Inc.
Harmon of Hackensack, Inc.
Harmon of Hartsdale, Inc.
Harmon of Massapequa, Inc.
Harmon of New Rochelle, Inc.
Harmon of Old Bridge, Inc.

Harmon of Raritan, Inc.
Harmon of Totowa, Inc.
Harmon of Wayne, Inc.
Harmon of Yonkers, Inc.
Harmon of Brentwood, Inc.
Harmon of Carlstadt, Inc.
Harmon of Greenbrook II, Inc.
Harmon of Hanover, Inc.
Harmon of Manalapan, Inc.
Harmon of Melville, Inc.
Harmon of Newton, Inc.
Harmon of Plainview, Inc.
Harmon of Rockaway, Inc.
Harmon of Shrewsbury, Inc.
Harmon of Westfield, Inc.

Debtor Professional

Kirkland & Ellis LLP
AlixPartners LLP
Lazard Frères & Co. LLC
A&G Realty Partners, LLC
Cole Schotz P.C.
Kirkland & Ellis International LLP
Kroll Restructuring Administration LLC

Depository Banks

JPMorgan
Wells Fargo
Key Bank
Fifth Third
US Bank
Banco Popular
First Hawaiian
Union Bank
BB&T
SSB/Morgan Stanley
UBS
Scotia Bank

Director/Officer

Mara Sirhal
Wade Haddad
Susie Kim
David Kastin
Toni-Anne Andrisano
Sue Gove

Greg Dyer
Laura Crossen
Lynda Markoe
Scott Lindblom
Bart Sichel
Mark Danzig
Camille Fratanduono
Marjorie Bowen
Harriet Edelman
Jeffrey Kirwan
Shelly Lombard
Joshua Schechter
Minesh Shah
Andrea Weiss
Ann Yerger
Patty Wu
Jonathan Foster

Equity Shareholder

BlackRock Inc
Vanguard Group Inc

Freight Provider

Federal Express

Guarantor

Bed Bath & Beyond Inc.
BBB Canada LP Inc.
BBB Canada Ltd.
BBB Value Services Inc.
BBBY Management Corporation
BBBYCF LLC
BBBYTF LLC
Bed Bath & Beyond Canada L.P.
Bed Bath & Beyond of California Limited
Liability Company
bed 'n bath Stores Inc.
Buy Buy Baby, Inc.
BWAO LLC
Chef C Holdings LLC
Decorist, LLC
Harmon Stores, Inc.
Liberty Procurement Co. Inc.

Insurance Provider

FACTORY MUTUAL INS. CO.

MULTIPLE
General Security Indemnity Company of Arizona
Old Republic Union Insurance Company
Mercer Insurance Company
UNDERWRITERS AT LLOYD'S, LONDON (HISCOX)
AFFILIATED FM INSURANCE COMPANY
FM GLOBAL DE MEXICO, S.A. de C.V.
SAFETY NATIONAL CASUALTY CORPORATION
THE INSURANCE COMPANY OF THE STATE OF PENNSYLVANIA (AIG)
AIG INSURANCE COMPANY OF CANADA
Insurance Corporation of British Columbia (ICBC)
AIG
XL INSURANCE AMERICA, INC.
NAVIGATORS INSURANCE COMPANY (HARTFORD)
ENDURANCE AMERICAN INSURANCE COMPANY (SOMPO)
ACE PROPERTY & CASUALTY INSURANCE COMPANY (CHUBB)
NATIONAL CASUALTY COMPANY (NATIONWIDE)
THE OHIO CASUALTY INSURANCE COMPANY (LIBERTY MUTUAL)
NATIONAL UNION FIRE INS. CO. OF PITTSBURGH, PA (AIG)
FEDERAL INSURANCE COMPANY
NATIONAL UNION FIRE INS. CO. OF PITTSBURGH, PA
HUDSON INSURANCE COMPANY (EUCLID)
GREAT AMERICAN INSURANCE COMPANY
ZURICH AMERICAN INSURANCE COMPANY
ARCH INSURANCE COMPANY
ARGONAUT INSURANCE COMPANY
BERKSHIRE HATHAWAY SPECIALTY INSURANCE COMPANY

STATE NATIONAL INSURANCE COMPANY, INC. (CANOPIUS)
CONTINENTAL INSURANCE COMPANY (CNA)
SYNDICATE 2623 / 623 AT LLOYD'S OF LONDON (BEAZLEY)
AXIS SURPLUS INSURANCE COMPANY
SAFETY SPECIALTY INSURANCE COMPANY
ARCH SPECIALTY INSURANCE COMPANY
STARR SURPLUS LINES INSURANCE COMPANY
ALLIANZ GLOBAL RISKS US INSURANCE COMPANY
SCOTTSDALE INSURANCE COMPANY (NATIONWIDE)
AIG SPECIALTY INSURANCE COMPANY
ALLIED WORLD SPECIALTY INSURANCE COMPANY
BERKLEY ASSURANCE COMPANY
CERTAIN UNDERWRITERS AT LLOYD'S - SYNDICATE 1183 (VALIDUS)
LIBERTY SURPLUS INSURANCE CORPORATION

Interested Party
Ares Management
Sycamore Partners
Cerberus Capital Management
Ryan Cohen
Putman Investments
Sleep Country Canada
Authentic Brands
CSC Generation, Inc.
Interweave
Michaels Stores, Inc.
Blue Torch Capital
Centerbridge Partners
Citi
JPM
MidCap Financial
Silver Point Capital

SB360 Capital Partners
Hudson Bay Capital
Angelo Gordon

Landlord

Ikea Property, Inc
Dadeland Station Associates
Elite Development Group LLC
RXR 620 Master Lessee LLC
270 Greenwich Street Associates LLC
West 64th Street LLC
W.B.P. Central Associates, LLC
KRG New Hill Place, LLC
LG-BBB, LLC
Totowa UE LLC
Federal Realty Investment Trust
Gateway Fairview, Inc.
Brixton Beaumont, LLC
DC USA Operating Co., LLC
Ogden CAP Properties
LPC Retail Accounting
Congressional North Associates Limited
Partnership
Belz Investco, GP
RPT Realty L.P.
Tyler Broadway/Centennial, LP
200-220 West 26 LLC
1019 Central Avenue Corporation
KRG Plaza Green LLC
KRG Livingston Center LLC
Section 14 Development Co.
Schnitzer Stephanie, LLC
Brixmor GA Westminster LLC
IRC University Crossings, L.L.C.
SF WH Property Owner LLC
Downey Landing SPE, LLC
Oak Street Investment Grade Net Lease
Fund Series 2021-1, LLC
Beatty Limited Partnership
Jeffrey Management Corp
R&F Garden City, LLC
Route 206 Northbound LLC
Crocker Park Phase III, LLC
Encinitas Town Center Associates I, LLC
Wutsboro Associates, LLC
Ramco-Gershenson Properties, L.P.

UE 675 Route 1 LLC
Closter Marketplace (EBA), LLC
Super, LLC
Brentwood Plaza LLC
Daly City Serramonte Center, LLC
Morris Plains Holding UE LLC
Enid Two, LLC
Urstadt Biddle Properties
675 AOA Owner LLC
RK Coral Palm Plaza, LLC
The Stop & Shop Supermarket Company
LLC
FR Assembly Square, LLC (180-1008)
Watchung Square Associates, LLC
Ramsey Interstate Center LLC
JLP-NovI LLC
MFS Eastgate-I, LLC
JG ELIZABETH II, LLC
VF Center Associates, L.P.
IRC Retail Centers
MLO Great South Bay LLC
Poughkeepsie Plaza Mall, LLC
North Village Associates
293-305 Route 22 East, LLC
PL DULLES LLC
Eager Road Associates West, LLC
Newburgh Mall Ventures LLC
Cherry Hill Retail Partners LLC
KRG Miami 19th Street II, LLC
Herricks Mineola, LLC
Federated Associates
3600 Long Beach Road, LLC
Daly City Partners I, L.P.
Federal Realty Investment Trust Property
#1217
Center Developments Oreg., LLC
G&I IX Kildeer LLC
DDRA Tanasbourne Town Center, LLC
Sigfeld Realty Marketplace, LLC
81 Associates, LLC
Edison EHNJ001 LLC
DDRTC Village Crossing LLC
Savi Ranch Group, LLC
Orchard Hill Park
Roxville Associates
Edison DENJ001 LLC

JLP-Harvard Park LLC
The Strip Delaware LLC
Meridian Mall Limited Partnership
Farley Realty Associates
Brixmor Hale Road LLC
MSS Millburn Realty Co.
North Attleboro Marketplace II LLC
SDC/Pacific/Youngman-Santa Ana
MP Northglenn LLC
Germantown E&A , LLC
KDMM LLC and ABAH LLC
DDR Guilford LLC
Rancho Texarkana Investors, LLC
Ridge Park Square, LLC
SLO Promenade DE LLC
V&V Stores, Inc.
Highland Commons Assoc., LLC
Mansell Crossing Retail LP
Mad River Development LLC
Rosemont 2019, LLC
Ruscio Management LLC
RPT Realty, L.P.
BIT Holdings Sixty-Three, Inc.
Talisman Towson Limited Partnership
Main Street At Exton LP
Greenwich Place Partners, LLC
Barrywoods Holdings, LLC
BVA Woodhill LLC
Garfield-Southcenter LLC
New Plan of West Ridge, LLC
ROIC California, LLC
AGC Pacific Coast Plaza, LLC
IVT Parke Cedar Park LLC
Mad River Development LLC
Spring Ridge, LP
Lane Avenue 450 LLC
Agree Grand Chute WI LLC
Columbiana Station E&A , LLC
Dewcom, LLC
THF Shawnee Station LLC
Commons at Issaquah, Inc.
Candlewood Lake Road, LLC
Columbia Square Kennewick, LLC
Capstone Marketplace LLC
Edison NNVA001 LLC
Mississippi ADP, LLC

Silvertown Inc.
CTC Phase II, LLC
Paramount JSM At Jenkintown, LLC
Alexander's Rego Shopping Center, Inc.
Joule Las Palmas Owner, LLC
Palouse Mall LLC
W/S Hadley Properties II LLC
Sunset & Vine Apartment
Edison BRMA001 LLC
Newtown Bucks Associates, LP
Pavilions at Hartman Heritage, LLC
Mission Viejo Freeway Center
BG Monmouth, LLC
Promenade Delaware, LLC
M&J Big Waterfront Market, LLC
Rainbow Arroyos Commons, LLC
Rolling Hills Plaza LLC
Simsbury Commons LLC
Northington Mechanicsburg Investors, LLC
DDR Creekside LP
Seritage SRC Finance LLC
Federal Realty Partners LP
Jefferson Pointe SPE, LLC
Christiana Town Center , LLC
Concord Investment CO
Pappas Laguna LP
Ranch Town Center, LLC
Jaydor Bleeker Realty Sub II
Northway Mall Properties, LLC
College Plaza Station LLC
Newmarket Square, Ltd.
Columbus Town Center II, L.L.C.
CFH REALTY III/ SUNSET VALLEY,
L.P.
Wallace Real Estate Co.
W.B.P. CENTRAL ASSOCIATES, LLC
KMO-361 (Paramus) LLC
JLP Kentwood
Hamilton TC, LLC
CR Oakland Square, LLC
36 Monmouth Plaza LLC
Rainier Summit Woods Acquisitions, LLC
Valley and Plainfield Associates, L.P.
THF Harrisonburg Crossings, LLC
ARC CLORLFL001, LLC
271 South Broadway LLC

Studio City East 93K, LLC
MCV23 LLC
Ronald Benderson 1995 Trust
M.O.R. Snowden Square Limited Partnership
Dollinger-Westlake Associates
Edgewood Retail LLC
North Park Crossing, LC
Finmarc Wildewood LLC
Gainesville Associates
Grandbridge Real Estate Capital LLC
WMG Meadows, LLC
DDR Carolina Pavilion LP
ARC CLORLFL001, LLC-Lockbox
CSM West Ridge Inc
Midstate Owner LLC
Bristol-Warner Investors, LLC
USPP Fischer Market Place, LLC
Sunnybrook Partners, L.L.C.
Chandler Village Center, LLC
Premier Centre, LLC
Delta & Delta Realty Trust
Brixmor GA Fashion Corner, LLC
Hingham Launch Property LLC
SanTan MP LP
Charter Warwick, LLC
Rosedale Commons LP
Shreve Center DE L.L.C
The Crossing at 288 Phase 2, Ltd.
National Retail Properties, LP
Brookwood Capital Partners LLC
Sanzari 89 Associates LP
Riverview Plaza (E&A), LLC
Jubilee - Cranberry Equity, LLC
Metropolitan Life Insurance Company
Hamilton Properties
Equity One (Florida Portfolio) LLC
ARG TTRALNC001, LLC
TKG - Manchester Highlands Shopping Center , LLC
DFG-BBB Monroe, LLC
Water Tower Square Associates
Ramco-Gershenson Properties L.P.
Lindale Holdings LLC and Lindale Holdings II LLC
Davenport CRG LLC
Jubilee LP
Scottsdale Fiesta Retail Center, LLC
The Centre at Deane Hill LLC
Five Points Revocable Trust
Middletown Shopping Center I, LP
IRC Retail Centers
Weingarten Nostat Inc.
The Grewe Limited Partnership
JDN Real Estate Hamilton, LP
SRK Lady Lake 21 SPE, LLC
CP Venture Five-AV LLC
SVAP II Creekwalk Village, LLC
Jemal's Boulevard L.L.C.
AE Holdings I, LLC
WRI/Raleigh, LP
KRG Market Street Village, L.P.
Federal Realty - Barracks Rd (500-2070)
East Chase Properties, LLC
Federal Realty - Gratiot S.C. (500-1220)
Willowbrook Town Center LLC
Pleasant Hill Crescent Drive Investors LLC
Duluth (Gwinnett) SSR, LLC
DDR CAROLINA PAVILION LP
Meridian Kellogg LLC
GG Midlothian TC, LLC
Town Pointe Associates
Oak Street Investment Grade Net Lease
Fund Series 2021-1, LLC
WRI-URS South Hill, LLC
Valley Hills Mall LLC
Inland Commercial Real Estate Services LLC
Wood Stone Plano Partners LLC
EIG Wanamaker, LLC
CMR Limited Partnership
Crossroads Canada, LLC
NPMC Retail, LLC
Weingarten Realty Investors - Co. 001
BVC Oakwood Commons Inc.
Spirit VC Victoria TX LLC
ORF V Sugar Creek Plaza, LLC
I-Southport LLC
Edison BRMA002 LLC
Decatur Realty LLC
Skyway Regional Shopping Center L.L.C
Regency Centers LP

SREIT Palm Beach Lakes Blvd., L.L.C.
Castle Ridge Associates
Dillon Ridge Marketplace III LLC
12535 SE 82nd Ave LLC
Regency Centers, L.P.
Frontier Plaza, LLC
Rainier Colony Place Acquisitions LLC
TFP Limited Real Estate Development
Hitchcock Plaza, LLC
DS Properties 18 LP
Federal Realty Investment Trust Property #1180
UE 675 Route 1 LLC
Canton Corners Ford Road LLC
GLP Flint LLC
MDC Coastal I, LLC
UE 675 Paterson Avenue LLC
Simon Property Group LP
Paramount Plaza at Brick LLC
DDRTC Marketplace at Mill Creek LLC
IRC Retail Centers
ROIC California, LLC
Crestview Hills Town Center LLC
ARG SPSPRIL001, LLC
ORF VII Felch Street, LLC
Tamarack Village Shopping Center, LP
SIPOC, LLC
BVA Towne Square LLC
BRE DDR IVA Southmont PA LLC
PP-Gaston Mall L.L.C.
McKinley Mall Realty Holding, LLC
Sycamore Browns Valley, LLC
Grove Court Shopping Center LLC
Grand Mesa Center LLC
HRTC I LLC
Rancho Dowlen, LLC
RPAI King's Grant II Limited Partnership
Casto-Oakbridge Venture Ltd
168th and Dodge, LP
Houma LA LLC
International Speedway Square, LTD.
NPP Development, LLC
Old Bridge Market Place II, LLC
CR Hagerstown, LLC
Brixmor/IA Delco Plaza, LLC
ARC SMWMBFL001, LLC

IA Matthews Sycamore, L.L.C.
Oak Street Investment Grade Net Lease Fund Series 2021-2 LLC
Brixmor Holdings 6 SPE, LLC
Sunmark Property, LLC
Canton Marketplace Owner LLC
North Massepequa, LLC
ARG SSSTRPA001, LLC
Broadway Belvedere LLC
CW Northridge Plaza LLC
RREEF America REIT II Corp. MM
31535 Southfield Road LLC
Alpine Cherry Creek LLC
Hanes M. Owner, LLC
W/S Brunswick Properties II LLC
Truss Realty Co.
Seaview Acquisition LLC
The Shoppes At Hamilton Place CMBS LLC
S & E Realty Company, Inc
National Retail Properties, LP
Benchmark-Clarence Associates, LLC
KRG Southlake, LLC
Vestar Best In The West Property LLC
RAF Johnson City LLC
Serota Islip NC, LLC
A & W Acquisitions, LLC
Springfield Plaza, LLC
Pavilions at Hartman Heritage, LLC
Realty Income Properties 27, LLC
Whitemak Associates
Oakland Iron Works Associates
South Frisco Village SC, L.P.
MCS-LANCASTER DE HOLDING, LP
First Real Estate Investment Trust of NJ
Levin Management Corporation
ARG PSALBNM001, LLC
EREPP Broadway Commons I, LLC
AK-SAR-BEN Village LLC
KRG Southlake, LLC
Governors SPV LLC
PGS Burlington and Tower Burlington, LLC
Dothan Pavilion Group, LLC
Mountain Grove Partners, LLC
GGCal, LLC
Mishorim Gold Properties, LP

28th Street Management Company, LLC
Fidelity Totowa Associates LLC
BRE/Pearlridge LLC
HGREIT Edmondson Road LLC
DDR Southeast Snellville, LLC
BRE DDR Flatacres Marketplace LLC
CT Center S.C., LP
Agree 1031, LLC
RAF Jackson LLC
TKG Paxton Towne Center Development, LP
CPT Arlington Highlands 1, LP
Whitemak Associates & PREIT
Northgate Mall Partnership
Brixmor Holdings 6 SPE, LLC
Chico Crossroads, LP
Golden Isles Plaza, LLC
CR Mount Pleasant LLC
Epps Bridge Centre Property Company, LLC
R.K. Middletown, LLC
SBLO Barrett Pavilion, LLC
Village Developers
Conroe Marketplace S.C, L.P.
W-ADP Harvest Junction OP Owner VIII L.L.C.
IA Sarasota Tamiami, L.L.C.
DRP Tulsa Hills Property Owner, LLC
R.E.D. Capital Management, L.L.C.
UH US Lynncroft 2019 LLC
DPEG Fountains, LP
BREIT Bingo Holdings LLC
ARG FSBROWI001, LLC
UE 675 Route 1 LLC
V & V 224 Limited
Evergreen -1-10 & Ray, L.L.C.
Pioneer Hills SPE, LLC
Oaks Square Joint Venture
GRE Altamonte LP
Mission Valley Shoppingtown, LLC
Town & Country (CA) Station L.P.
Mall at Potomac Mills, LLC
Valley Square I, L.P.
RAF Lake Charles LLC
Governors Square Plaza
Chase Green Mountain L.P.

Columbia Tech Center, LLC
Donahue Schriber Realty Group, L.P.
Congressional Plaza Associates LLC
Chandler Festival SPE LLC
EIG Grand Island, LLC
Delco LLC
MGP IX Properties, LLC
T L Street Marketplace NE, LLC
Brixmor GA Springdale/Mobile Limited Partnership
B33 Maple Grove II LLC
Arrowhead Palms, L.L.C.
Paterson Place Durham, LLC
TKG Biscayne, LLC
Crosswinds St. Pete, LLC
Easton Market Limited Liability Company
RK Pembroke Pines, LLC
OLIVET KOM LLC
Lilac19 LP
RPT Realty L.P.
Livesey East LLC
AVR CPC Associates, LLC
Brixton Rogue, LLC
BV Southwind, LLC
THF/MRP Tiger Town, LLC
Bradenton I, LLC
Shrewsbury Commons
Medistar Parkwest JV, Ltd.
ACS Fort Smith Pavilion AR, LLC
RPT Realty, L.P.
Stram Associates
The Shops of Tupelo LLC
Fairview Shopping Center, LLC
Inland National Real Estate Services LLC
Bldg 7503
Allan A. & Beverly M. Sebanc
Bayer Development Company, L.L.C.
National Retail Properties, LP
Almaden Plaza Shopping Center Inc.
La Frontera Improvements, LLC
KRG Temecula Commons, LLC
Oak Street Investment Grade Net Lease
Fund Series 2021-2 LLC
Bowles Village Center LLC
Parkway Crossing East Shopping Center LP
Park West Village Phase I LLC

KSI Cary 483 LLC
209-261 Junction Road Madison Investors LLC
The Promenade D Iberville, LLC
Ireland Davie, Ltd.
KRG Cool Springs, LLC
Arapahoe Crossings, L.P.
DJD Partners 10, LLC
A-S 156 HQSC, L.P.
DeRito/Kimco Riverview, LLC
Capital Mall Land LLC
Weatherford Dunhill LLC
Jim R. Smith
2200 Lohman Ave. LLC
G&I VII Carriage Crossing LLC
Riverchase Crossings, LLC
Amherst Crossing AMA Realty Ventures, LLC
KRG Shops at Moore LLC
Ramco-Gershenson Properties
ISM Holdings Inc.
Santa Fe Mall Property Owner LLC
Whitestone Eldorado Plaza, LLC
GRE Broadmoor, LLC
Redfield Promenade, L.P.,
Jess Ranch Brea Retail XVI, LLC
CAL Development, LLC
CD 2007-CD5 ED NOBLE PARKWAY, LLC
Holmdel GT, LP & GBR Holmdel Plaza, LLC
Riviera Center Properties HITF The Dong Koo Kim and Jong OK Kim Family Trust
PMH Properties, LLC
Taft Corners Associates
SM Eastland Mall, LLC
Mishorim Gold Houston, LLC
MDC Coastal I, LLC
Price/Baybrook LTD
HLT Partnership, L.P.
Chenal Place Properties LLC
HART TC I-III, LLC
Southridge Plaza, LLC
Pinnacle North II, LLC
TPP 207 Brookhill LLC
Surprise Marketplace Holdings, LLC

Shelby Corners RE Holdings, LLC
Denver West Village LP
PTC TX Holdings, LLC
Eastridge Mall Realty Holding LLC
Redlands Joint Venture, LLC
KRG Avondale McDowell, LLC
Inland Commercial Real Estate Services LLC
RPT Realty, L.P.
Pittsburgh Hilton Head Associates
Santa Rosa Town Center
Dollinger-Ventura Associates
Greendale 14, LLC
NP Royal Ridge LLC
Cole San Marcos TX, LLC
Sunbury Gardens Realty Co.
AE Holdings I, LLC
13555 TTN, LLC
The Commons at Sugarhouse, LC
DPEG Fountains, LP
UG2 Solon OH, LP
Hastings Village Investment Company, LP
Oak Leaf Property Management LLC
Loja WTP, LLC
ARG CCALBNM001, LLC
ARC TCMESTX001, LLC
BRE DDR Lake Brandon Village LLC
FR Camelback Colonnade, LLC
Greenwich Place Partners, LLC
CAL Development, LLC
ORF V Sugar Creek Plaza, LLC
DDR Winter Garden LLC
Sir Barton Place, LLC
0509 CC Ocala Joint Venture
SRL Crossings at Taylor LLC
ARC BHTVCMI001, LLC
SPG Doral Retail Partners, LLC
KRG Rivers Edge, LLC
Mishorim Gold Houston, LLC
Price/Baybrook Ltd.
Flagler S.C., LLC
Anna Mscisz Trust
BVA Deerbrook SPE LLC
ACS Town Square Shopping Center IN, LLC
Riverdale Cener North, LLC

KRG McDonough Henry Town, LLC
TKG Monroe Louisiana 2, LLC
Sir Barton Place, LLC
Demoulas Super Markets Inc.
Aberdeen Commons Associates, LLC
Overton Park Plaza Associates, LLC
University of Louisville Real Estate FoundationInc
Oak Street Investment Grade Net Lease Fund Series 2021-1, LLC
MGP XII Magnolia, LLC
BBP Partners, LLC
Cobb Place Property, LLC
Forum Lone Star, L.P.
US 41 AND I-285 Company LLC
Saul Holdings Limited Partnership
Forest Plaza, LLC
Ramco-Gershenson Properties LP
SHI Owner LLC
GM Realty of Bangor, LLC
The Centre at Deane Hill, GP
Bayshore Mall Partners
HART Miracle Marketplace
Northwoods III (San Antonio), LLC
Oracle Plaza, LLC
River Park Properties II
Downtown Summerlin
Ridgeport Limited Partnership
SEP Augusta, LLC
BVCV Union Plaza LLC
Coastal Grand CMBS LLC
Rushmore Crossing Associates, LLC
Spring Creek Improvements, LLC
South Town Owner PR, LLC
DTS Properties LLC
Petoskey Mall Associates LLC
KRG Sunland LP
Heritage Plaza, LLC
IRC Retail Centers
ARC PCBIRAL001, LLC
ARC ASANDSC001, LLC
Medistar Parkwest JV, Ltd.
KIR Tukwila L.P.
Maverick Investors LLC
Seritage SRC Finance LLC
Caruth Acquisition LP
Empire East , LLC
Panama City Beach Venture II, LLC
KRG Plaza Green, LLC
Thoroughbred Village LLC
McAllen TX LLC
Kimco Savannah 185, Inc
CAC Atlantic LLC
Northeast Holdings LLC
Prescott Gateway Mall Realty Holding, LLC
CPC Gateway Plaza, LLC
Durango Mall LLC
The Shops at Summerlin South, LP
Equity One (Florida Portfolio) LLC
GKT Shoppes At Legacy Park, L.L.C.
ALTO Northpoint LP
AJG Enterprises, LLC
BIT Investment Twenty Seven, LLC
ZP No. 171, LLC
Brixmor GA Cobblestone Village At St. Augustine LL
0534 Pensacola Cordova Land, LLC
Tyler Broadway/Centennial, LP
Richards Clearview, LLC
FW Ridge Rock, Ltd
Bell Tower Shops, LLC
Waldorf Shopper's World
Dorcich-Vidovich
IVT Highlands at Flower Mound, LP
BV Waco Central Texas Marketplace, LLC
CSHV WoodlandsII, LP
ARG SAABITX001, LLC
TKG Woodmen Commons, L.L.C.
Franklin Park SC LLC
ORF VII Pelican Place, LLC
Rehoboth Gateway, LLC
Rockwall Crossing Ltd
Pivotal 650 California St., LLC
Brown Ranch Properties LP
RPAI San Antonio Huebner Oaks GP L.L.C.
Rogers Retail, LLC
ARG PSALBNM001, LLC
IMI Huntsville, LLC
KBC Properties
Running Hill SP, LLC
A-S 149 Island Gate Plaza, L.P.
BVCV Union Plaza LLC

WRI Mueller LLC
W.R. Partners, LLC
MARKETPLACE WEST PARTNERS,
LLC
SOUTHAVEN TOWNE CENTER II, LLC
GC Ambassador Courtyard, LLC
MS Flowood, LP
Dreamland of Asheville Associates, L.L.C.
Mooresville Crossing, LP
WCK, LC
Southgate Mall Montana II LLC
Lakeline Plaza, LLC
BVA Deerbrook SPE LLC
Agree Limited Partnership
ITAC 192, LLC
WM Acquisition Delaware LLC
Windsor Park Estates Silverdale, LLC
DT University Centre LP
TJ Center LLC
HCL Texas Avenue LLC
PT-USRIF Meridian, LLC
IA LaQuinta Pavilion, L.L.C.
TKG Mountain View Plaza, L.L.C.
Glacier 400 Wilbur LLC
CFH Realty III/Sunset Valley, L.P.
RPI Interests II, Ltd.
Telegraph Marketplace Partners II LLC
BVA Avenue LLC
ARC CPFAYNC001, LLC
Siegen Lane Properties LLC
KIR Soncy L.P.
Creekstone Juban I, LLC
G&I IX Primrose Marketplace LLC
CR West Ashley, LLC
UB Stamford LP
KMO-361 (Paramus) LLC
Sunrise Mills (MLP), LP
Mall at Gurnee Mills LLC
ARG BBSCHIL001, LLC
RPT Realty, L.P.
Glimcher SuperMall Venture, LLC
Northville Retail Center Joint Venture,
L.L.C.
Arboretum Retail, LLC
Federal Realty Investment Trust
Presidential Markets
Pace - 64 Associates, L.L.C.
OLP Champaign, Inc.
DDR Del Sol LLC, S.E.
Pearland RJR, LLC
Regency Centers, L.P.
B33 Erie Marketplace II LLC
Lynchburg (Wards Crossing), LLC
Middletown I Resources LP
Heritage House South LLC
RPAI Lakewood, LLC
Santee Trolley Square 991, LP
PAPF Redding, LLC
Weingarten Nostat, Inc
La Habra Westridge Partners, L.P.
Trahwen, LLC
Parkmall, LLC
Macerich Lakewood LP
Marin Country Mart, LLC
Premium Properties, L.L.C.
Manalapan UE, LLC
Asbury Shops, LLC
Golden Spectrum Property
University Mall Realty LLC
Champlain Center South Assoc., LLC
U.S. REIF Joliet SC Fee, LLC
Airport Plaza, LLC
GG REIF I GATEWAY LLC
ARC PRLAWKS001, LLC
St. Cloud Rainbow Village, LLC
Bridgewater Falls Station LLC
MM/PG (Bayfair) Properties LLC
The Stop & Shop Supermarket Company
LLC
Green Ridge Holdings LLC
Onni Burbank Town Center, LLC
TCSC, LLC
RCG-Sparks, LLC
E & A Northeast Limited Partnership
Quail Creek Crossing, Ltd
6034 Azle Avenue, LLC
Central Mall Port Arthur Realty Holding,
LLC
Stone Creek Retail, LLC
Granite Park Retail, LLC
SP Bossier, L.L.C.
PMAT Waterside, L.L.C.

Tucson Shopping Center, LLC
DDR Hendon Nassau Park II LP
WF Kingsbury Center LLC
Uptown Group, LLC
Rockaway Town Court LLC
Perrysburg Enterprise, LLC
Pacific Coast Highway Property, LLC
BCB Group Investements Tramonto
Marketplace LLC
Imperial Legacy Enterprises, LLC
Crystall Mall, LLC
IRC Retail Centers
KRG Leesburg Fort Evans, LLC
WRG Homestead, LLC
Pontiac Mall Limited Partnership
Sandusky Pavilion
DDRM Shoppes of Ellenwood LLC
Valencia Marketplace I, LLC
Acadia Realty Limited Partnership
RPT Terra Nova Plaza LLC
Almaden Plaza Shopping Center Inc.
Brixmor Arborland LLC
NEWKOA, LLC
Lakes Mall Realty LLC
Shiloh Venture, LLC
Brixmor SPE 1 LLC
Magnolia Commons SC, LLC
Brighton Mall Associates LP
Har-Zait, LLC
Carson Valley Center LLC
Benderson 85-1 Trust
Hill Management Services, Inc.
Camden Village LLC
Sparkleberry Square
Brixmor GA Delta Center (MI) LLC
Keene MZL LLC
FHS Promenade, LLC
TKG Logan Town Centre, LP
Will-Ridge Associates, LLC
Partridge Equity Group I LLC
Marketplace At Vernon Hills, LLC
Pergament Mall of Staten Island LLC
5737-5848 North Elizabeth Street Holdings,
LLC
ExchangeRight Value-Add Portfolio 2
Master Lessee, LLC

ATT OST Marketplace, LLC
GK Holiday Village, LLC
ARC SSSEBFL001, LLC
Brixmor GA Coastal Landing (FL) LLC
Inland Commercial Real Estate Services
LLC
TPC Stonewall Investors I LC
Manhattan Marketplace Shopping Center
LLC
DRP Market Heights Property Owner, LLC
QCM Partners, LLC
Ravid Lake St. Louis II LLC
Alexandria Main Mall LLC
Coral Sky Retail LLC
Dickman & Chernotsky
Basser-Kaufman Real Estate
KFT Enterprises No. 2 LP
White Goose, LLC
VAM, Ltd.
Paramount Newco Realty LLC Upland
Brixmor Property Owner II, LLC
Central Shopping Centers CC, LLC
Dierbergs Osage Beach, LLC
ARG GFBOKY001, LLC
LTC Retail, LLC
Canyon Park West, LLC
GF Valdosta Mall, LLC
MFC Longview LLC
Pagosa Partners III, Ltd.
M&D Real Estate, LP
South Frisco Village SC, L.P.
PAPF Dimond, LLC
101 & Scottsdale, LLC
ABJ Group Advancement TX LLC
CVSC, LLC
Revesco (USA) Properties of Bozeman, LP
Caparra Center Associates, LLC
TPP Bryant LLC
ML-MJW Port Chester SC Owner LLC
NADG/TRC Lakepointe LP
Equity One (Florida Portfolio) LLC
Benderson Properties, Inc.,
Equity One (Northeast Portfolio) LLC
The Family Center at Federal Way, LLC
Jubilee Square, LLC
Target Jefferson Boulevard, LLC

WM Associates, LP
Freedom Group, LLC
CPT Louisville I LLC
ARG MPLTRAR001, LLC
Westminster Crossing East, LLC
Woolbright Wekiva, LLC
B Comm Realty, LLC
Waterford Lakes Town Center, LLC
TREA NW Forum at Carlsbad Owner LLC
Belleclaire Hotel LLC
F&H Sinclair Properties
555 9th Street LP
IRC Retail Centers
IRC Retail Centers
Equity One (Florida Portfolio) LLC
Caldwell Mooney Partners II, LP
SCA Tree 1, LLC
The Shoppes at Wilton LLC
R.K. Associates VIII Inc.
Wethersfield Shopping Center LLC
Monroeville S.C. LP
Berkshire Merrill Road, LLC
News Company LLC
UTC, LP
Regent Shopping Center Inc
TKG Coral North, LLC
Beatty Limited Partnership
RPAI Southwest Management LLC
The Cafaro Northwest Partnership
Boyer Spring Creek, L.C.
HCP Vista Ridge LLC
Credi Chattanooga, LLC
Kraus-Anderson, Incorporated
JLPK-Orange Park, LLC.
LaSalle Shopping Center LLC
TSO Winchester Station, LP
CP Venture Two, LLC
G3C Temple, LLC
RK Hialeah, LLC
KIR Pasadena II L.P.
Coral Sky Retail LLC
RK Southington, LLC
The Colonies-Pacific, LLC
PRU/Desert Crossing II, LLC
KIR Bridgewater 573, LLC
M-III Olathe Station Property LLC
Newbridge, LLC
Star-West Chicago Ridge, LLC
Westgate Mall CMBS, LLC
Kiemle & Hagood
RPT Realty, L.P.
Sunset Hills Owner LLC
Dartmouth Marketplace Associates, LLC
Hamilton Commons TEI Equities LLC
KIR Brandon 011, LLC
DTL-SGW LLC & DTR1C-SGW LLC
Burlington Gateway Limited Partnership
Hawthorne Investors 1 LLC
1301 East Gladstone Street Investors, LLC
Lake Success Shopping Center, LLC
Centerra Retail Shops, LLC
Easton Market LLC
Centerton Square Owners, LLC
Cole MT Folsom CA, LP
Site C LLC
Grand Plaza Management, LLC
BBB Plaza Associates Ltd
PRLHCAnnapolis TwnCntr Parole 162302
Shadowwood Square, LTD
Oak Street Investment Grade Net Lease
Fund Series 2021-1, LLC
1700 Oxford Drive Partnership
FLEMINGTON RETAIL, LLC
The Widewaters Group, Inc.
KIR Montgomery 049, LLC
BRE DDR Fairfax Town Center LLC
Equity One (Southeast Portfolio) LLC
Dedham Real Estate Development LLC
DDR Southeast Loisdale, L.L.C.
BCC II, LLC
Gateway Center Properties II, LLC
2180 Kings Highway DE LLC
4S Commons Partners, LLC
Edens Plaza SC Owner LLC
Sayville Plaza Development Co.
RPAI Butler Kinnelon, L.L.C.
Elmsford-119 Associates LLC
Salmar Properties LLC

Lender Advisor

M3 Partners LP
FTI Consulting Inc

Letter of Credit Beneficiary

American Alternative Insurance (BBB)
American Alternative Insurance (CTS)
RXR 620 Master Lessee LLC
Safety National Casualty
National Cart, LLC
North American Corporation of Illinois
Travelers Casualty and Surety Company
Dyson, Inc. (a)
Safety National Casualty
Arch Insurance Company
Chubb - Federal Insurance
Dyson Canada Limited (CAD \$1,500,000)
Sentry Insurance
United States Fidelity and Guaranty
Breville USA
Trisura Insurance (CAD \$1,103,586.58)
AGUA MANSA COMMERCE PHASE I,
MATTEL INC.
WELSPUN USA INC
BISSELL INTERNATIONAL TRADING
MILBERG FACTORS, INC.
THE CIT GROUP/COMMERCIAL
SERVICES,
WHIRLPOOL CORPORATION
Arch Insurance Company
J.B. HUNT TRANSPORT, INC.
BHF INTERNATIONAL LIMITED
NEWELL BRANDS INC.
MONAHAN PRODUCTS, LLC

Letter of Credit Provider

JPMorgan Chase Bank, N.A.
Bank of America, N.A.

Litigation

Abram, Harwick Chya
Alan Freeman
AML IP, LLC,
Amos, Sadina
Anderson, Carol
APS&EE
Augenbaum, Todd
Blue Cross Blue Shield (Anthem)
Burt-Deasy, Kelly
CA 5-15 West 125th LLC

CAC Atlantic LLC
Cahill, Doreen
Cohen, Judith
Council for Education and Research on
Toxics (CERT)
Davaco
Davis, Chuck
Decatur Mall
Design Toscano
Ema Bell
Emcor Facilities Services, Inc.
Environmental Health Advocates
Floriey Industries
Fox River Commons
Frederick, Randall
Gastelum, Fernando
Georgiou, Katerina
Giebe, Michael
Hayden, Shadi
California
Hess, Donald and Padilla, Elizabeth
Jeremy Patrick dba Eastland Electric
Services
Johnson, Jeffrey
Kelly, Whitney
Lopez, Florencia
Mediant Communications Inc.
Munday, Janice
Najjar, Kelley Maloney and Talib
Newburgh Mall Ventures
Kingston, Donette
Only Kids Apparel, LLC
Pengcheng Si
Place Services
Raslavich, Anna
Reimer, Ruhi
Robinson, Jarrett, Simone and Laura
Sawgrass
Lloyd, Carol, Murphy, Michael and
Taboada, Natalia
Simon Nicholas Richmond
Smith, Patricia
Spalding, James
Spingarn, Michael and Sandra
SSS Village at West Oaks
Systems, LLC

Team Worldwide Corporation
Topalli, Leutrim
Village of Schaumburg
Waite, Joshua
Williams and Frost Specialty Group
World Market of Texas LLC (fka Cost Plus
of Texas Inc) v YSM Ponderosa

Non-Debtor Affiliate

BBB Canada Ltd.
Bed Bath & Beyond Canada L.P.
BBB Mexico L.L.C.
Bed Bath & Beyond Mexico S. de R. de
C.V.
Importadora BBBMex, S de R.L. de C.V.
Servicios BBBMex, S. de R.L. de C.V.
Servicios, S. de R.L. de C.V.
Oak Insurance Company Inc. IC
Harmon of Roxbury, Inc.

Office of the United States Trustee

Andrew Vara
Martha Hildebrandt
Adela Alfaro
Kirsten K. Ardelean
Francyne D. Arendas
Michael Artis
Lauren Bielskie
Peter J. D'Auria
Neidy Fuentes
David Gerargi
Tia Green
Joseph C. Kern
Daniel C. Kropiewnicki
Maggie McGee
Alexandria Nikolinos
Tina L. Oppelt
Angela Ortiz-Ng
Robert J. Schneider, Jr.
Adam Shaarawy
Jeffrey Sponder
Fran B. Steele
James Stives
William J. Ziemer

Ordinary Course Professional

EPSTEIN BECKER & GREEN PC
FAEGRE DRINKER BIDDLE & REATH
LLP
GREENSPOON MARDER LLP
HILL WARD & HENDERSON PA
JACKSON LEWIS PC
LESTER SCHWAB KATZ & DWYER
LLP
MACKAY LAW INC
MORGAN LEWIS & BOCKIUS LLP
NORTON ROSE FULBRIGHT US LLP
OSLER HOSKIN & HARCOURT LLP
RIKER,DANZIG,SCHERER,HYLAND &
PERRETTI LLP
VINTAGE LAW, LLC
PWC
Deloitte
KPMG
TRR/Avalara
AnyBill
Cleary Gottlieb Steen & Hamilton LLP
Crowell & Morning LLP
Epstein Becker Green, P.C.
Huth Reynolds LLP
Jackson Lewis, P.C.
Lerner David LLP
McKool Smith
Morgan Lewis
Perkins Coie LLP
Pryor Cashman

Secured Lender

JPMorgan Chase Bank, N.A.
PNC Bank, National Association
Wells Fargo Bank, National Association
Bank of Montreal
Bank of America, N.A.
MUFG Union Bank, N.A.
TD Bank, N.A.
Capital One, National Association
Truist Bank
Goldman Sachs Bank USA
Webster Bank
TAO Talents, LLC
Sixth Street Specialty Lending, Inc.

Sixth Street Lending Partners

Trade

DYSON INC.
DELOITTE CONSULTING LLP
FEDERAL HEATH SIGN COMPANY
LLC
KDM POPSOLUTIONS GROUP
FACEBOOK, INC.
IDX
NATIONAL TREE COMPANY
INTERSOFT DATA LABS INC
NORTH AMERICAN CORPORATION
KEURIG GREEN MOUNTAIN, INC.
BREVILLE USA INC.
COMMISSION JUNCTION INC
CUISINARTS INC
TATA CONSULTANCY SERVICES
RYDER INTEGRATED LOGISTICS
ORACLE AMERICA , INC
DATA NETWORKS
F 3 METALWORX INC
Salesforce.com, Inc. (4-606198
THE KNOT WORLDWIDE INC
KITCHENAID PORTABLE APPLIANCES
MADIX INC.
BLUE YONDER INC
Pinterest, Inc.
BRIDGETREE LLC
MANHATTAN ASSOCIATES INC.
SAMA PLASTICS CORPORATION
US MAINTENANCE
KPRS CONSTRUCTION SERVICES, INC.
KEPLER GROUP LLC
HALO INNOVATIONS INC.
MARLITE
LIFETIME BRANDS INC.
INTELLIGRATED SYSTEMS LLC
TEMPUR-PEDIC NORTH AMERICA LLC
APPRISS RETAIL
GFA INC
KRUPS/ ROWENTA, INC.
IBM CORPORATION-TR4
VERIZON BUSINESS NETWORK
DAVACO, INC.
CITRUS AD INTERNATIONAL INC

GRANITE TELECOMMUNICATIONS
LLC
PEM AMERICA INC.
MERKLE INC
CARAWAY HOME, INC.
VERIFONE
NCR CORPORATION
RESOURCE PLUS OF NORTH FLORIDA
CALIBER AMERICAS LLC
TMS CONSTRUCTION INC
ST. GEORGE DISTRIBUTION , CORP
CENTRIC SOFTWARE INC
COMMERCE HUB
TESTRITE PRODUCTS CORP.
KPMG LLP
HOMEDICS USA LLC
FIRST DATA CORP INTEGRATED PAY
LOGIXAL INC
CONTINENTAL WEB PRESS INC
COMM WORKS LLC
MILLION DOLLAR BABY/VDC
GOTHAM TECHNOLOGY GROUP LLC
ACOSTA INC./ACTIONLINK SERVICES,
LLC
TERADATA CORPORATION, INC
WESCO SERVICES LLC
ZEMOGA, INC.
PROS CHOICE BEAUTY CARE INC.
NAVCO SECURITY SYSTEMS
HILCO MERCHANT RESOURCES LLC
ARTSANA USA INC/JUVENILE
SPIN MASTER INC.
PREMIER WORKFORCE INC
UDISENSE INC/NANIT
STORFLEX
TEALIUM INC
MICROSOFT ONLINE INC
HOLT CONSTRUCTION CORP
BLENDJET INC.
DATAPIPE INC
MIRAKL INCORPORATED
WELSPUN USA INC/WAMSUTTA
ASSEMBLE PARTNERS
VORNADO AIR LLC
HIMATSINGKA/WAMSUTTA/TOWEL
EVERYDAY HEALTH INC

ATLAS SIGN INDUSTRIES
COWAY USA, INC.
DYSON CANADA LIMITED/CA
MOBILE MINI TEXAS LIMITED
PLACE SERVICES INCORPORATED
FISHER PRICE BABY GEAR
CLEARY GOTTLIEB STEEN &
RISKIFIED INC
WUNDERKIND CORPORATION
TINECO INTELLIGENT, INC
NEWELL BRANDS CANADA
ULC/CA/VDC
DISPLAYMAX INC
NTT AMERICA, INC.
APOLLO RETAIL SPECIALISTS LLC
FEDERATED SERVICE SOLUTIONS
SIMPLY MOMMY LLC/SNUGGLE ME
CELLA INC
LEVTEX LLC
TOSHIBA GCS
MY MOVE LLC
WILTON INDUSTRIES, INC.
KAZ USA, INC./PUR
SWIFTWIN SOLUTIONS INC
COMFORT
REVOLUTION/THERAPEDIC
MERCHSOURCE LLC
RACKSPACE HOSTING INC
QUANTUM METRIC INC
METRO ONE LOSS PREVENTION SERV
HUDSONS HOLIDAY HELPERS
AKAMAI TECHNOLOGIES INC
PHILIPS CONSUMER LIFESTYLE
THE MORNING CONSULT LLC
FRIDABABY LLC
STUDIO MOCOCO LLC
EXPLORAMED NC7 INC./WILLOW
GIBSON OVERSEAS, INC./COOKWARE
NORITAKE/VDC
EVENFLO COMPANY, INC.
THE NARRATIV COMPANY INC
DESIGN PRODUCTIONS
CCA AND B LLC
SUN INDUSTRIAL INC
ACCENTURE LLP
IRON MOUNTAIN RECORDS MGMT

KEECO LLC / POLY-FILLED BED
PILLOW
YARD NYC
E. MISHAN & SONS INC.
AFA PROTECTIVE SYSTEMS, INC.
WERNER NATIONAL LLC
FLEXPRINT LLC
MODERN SPACE PACIFIC SERVICES
ADEN & ANAIS INC.
SUNBEAM PRODUCTS
INC./CALPHALON
DYSON INC./PERSONAL ELECTRICS
CARPENTER COMPANY/THERAPEDIC
KONE INC. _FAC100071
BRITAX CHILD SAFETY, INC.
VERIZON WIRELESS
RICHARDS HOMEWARES INC.
BERKSHIRE BLANKET & HOME CO.,
INC.
BABYBJORN INC.
SCHNEIDER LOGISTICS INC
CARRIER CORPORATION
MLE DEVELOPMENT
TECHNIBILT LTD
APPLIED PREDICTIVE
SAILPOINT TECHNOLOGIES INC
J B HUNT TRANSPORT INC
CRYSTAL OF AMERICA
FUNDER AMERICA, INC.
ONE NETWORK ENTERPRISES INC
CROSSMARK INC
ZADRO INC.
GINSEY INDUSTRIES INC.
EURO-LINE APPLIANCES INC/CA/VDC
SKIP HOP INC.
BAY ISLAND, LLC
INSIDE EDGE COMMERCIAL
SF HOME DECOR LLC.
SAFAVIEH
TYCO INTEGRATED SECURITY LLC
WORLD DISTRIBUTION SERVICES
RR DONNELLEY AND SONS
COMPANY
SBC ADVERTISING LTD
KREBER
CISCO SYSTEMS CAPITAL CORP

ADOBE SYSTEMS INC
FISHER PRICE TOYS
COPPER PEARL, INC.
SAS INSTITUTE INC
M BOOTH & ASSOCIATES LLC
WALKER EDISON FURNITURE CO.
LLC
WILLIAM CARTER CO.
CHAIN STORE MAINTENANCE, INC.
WILLIAMS & FROST SPECIALTY GRP
O.M.I. INDUSTRIES
CYBERSOURCE CORP
JONATHAN Y DESIGNS INC
HALO INNOVATIONS INC./VDC
BUTTERBLU LLC
UNITED RENTALS
BEACHWAVER CO., THE
SUMOLOGIC INC
LENNOX NATIONAL ACCOUNT
PING IDENTITY CORPORATION
ZIPLINE LLC
BROADRIDGE
MCG ARCHITECTURE
REDWOOD SUPPLY CHAIN
SOLUTIONS
DRM WASTE MANAGEMENT INC.
PRGX USA INC
HALLMART COLLECTIBLES INC.
SHARKNINJA OPERATING, LLC/CA
ITENTIAL INC
Restore Capital

UCC Lien

JPMORGAN CHASE BANK, N.A., AS
ADMINISTRATIVE AGENT
AMERICAN GREETINGS
CORPORATION
PAPYRUS-RECYCLED GREETINGS,
INC.
VOXX ACCESSORIES CORPORATION
DIMENSION DATA NORTH AMERICA,
INC.
SOMERSET CAPITAL GROUP, LTD.
HALLMARK MARKETING COMPANY,
LLC

Unsecured Noteholder
BlackRock Advisors, LLC
Western Asset Management Company, LLC
CIGNA Investments, Inc.
CastleKnight Management, L.P.
Van Eck Associates Corporation
BNP Paribas Securities Corporation
Morgan Stanley & Company, LLC
Mellon Investments Corporation
HSBC Bank PLC
J.P. Morgan Investment Management, Inc.
Hotchkis and Wiley Capital Management,
LLC
Seix Investment Advisors, LLC
California Public Employees Retirement
System
1832 Asset Management, L.P.
APG Asset Management US, Inc.
Tennessee Farmers Mutual Insurance Co.
Miller Value Partners, LLC
Northwestern Mutual Investment
Management Company, LLC
Bank of America Merrill Lynch Proprietary
Trading
GSO Capital Partners L.P.
Verition Fund Management, LLC
CTC Alternative Strategies, LTD
Invesco Capital Management, LLC
Cable Car Capital, LLC
Highbridge Capital Management, LLC
Marathon Asset Management, LTD
Deutsche Bank Securities, Inc.
BNP Paribas Asset Management France
Canal Insurance Company
Manning & Napier Advisors, LLC
SMH Capital Advisors, LLC
PGIM, Inc.
LM Capital Group, LLC
Altrius Capital Management, Inc.
Blackstone Liquid Credit Strategies, LLC
Ameritas Life Insurance Corp. of New York
Goldman Sachs Asset Management, L.P.
(U.S.)
Asset Allocation & Management Company,
LLC
BlueCrest Capital Management (U.K.), LLP

Franklin Advisers, Inc.
New Jersey Division of Investment
Squarepoint OPS, LLC
Russell Investment Management, LLC
Carillon Tower Advisers, Inc.
Napier Park Global Capital (US), L.P.
Aviary Capital Enterprises, Inc.
Barclays Capital, Inc.
AQS Asset Management, LLC
Mirabaud Asset Management, LTD
Oppenheimer Asset Management Inc.
Healthcare of Ontario Pension Plan
Pension Reserves Investment Management
Board (PRIM)
Zest S.A.
State Street Global Advisors (SSgA)
Muzinich & Company, Inc.
Nykredit Bank A/S
Northern Trust Global Investments, LTD
Banco de Sabadell, S.A
Catholic Family Fraternal Of Texas
Croatian Fraternal Union of America
PNC Bank, N.A.
Manhattan Life Insurance
Flow Traders U.S., LLC
KSKJ Life American Slovenian Catholic
Union
Aristotle Capital Management, LLC
CapitalatWork - Foyer Group (Belgium)
International City Management Association
Retirement Corporation
GIA Partners, LLC
Selected Funeral and Life Insurance
Company
Bivium Capital Partners, LLC
Lawson Kroeker Investment Management,
Inc.
Murchinson, L.P.
Safeway Insurance Group
Diamond Insurance Group, LTD
TOBAM
SumRidge Partners, LLC
Lombard Odier Asset Management Europe,
LTD
New York City Comptroller's Office
Foxhill Capital Partners, LLC

UBS Securities, LLC
Chartwell Investment Partners, LLC
PFA Asset Management A/S
Pharus Management S.A.
Safra Securities, LLC
Shlomo Holdings, LTD
Citigroup Global Markets, Inc.
J.P. Morgan Securities, LLC
Virtus Investment Advisers, Inc.
FBL Investment Management Services, Inc.
BVK- Beamtenversicherungskasse des
Kantons Zurich
Chicago Capital, LLC
Finlabo SIM S.p.A.
Mont Blanc Capital Management AG
USA Life One Insurance Company of
Indiana
Invesco Advisers, Inc.
SG Americas Securities, LLC
AllianceBernstein, L.P. (U.S.)
BondBloxx Investment Management
Corporation
Fidelity Management & Research Company,
LLC
MacKay Shields, LLC
Alta Capital Management, LLC
DBX Advisors, LLC
Millenium Advisors, LLC

Utility Provider

JCP&L
NEW JERSEY AMERICAN WATER
MIDAMERICAN ENERGY SERVICES
PSE&G CO
ENGIE RESOURCES LLC
URSTADT BIDDLE PROPERTIES INC
EVERSOURCE
THE GAS CO
LOS ANGELES DEPT OF WTR & PWR
VEOLIA WATER NEW JERSEY
SOUTHERN CALIFORNIA GAS CO
CITY OF SANTA ROSA
DIRECT ENERGY BUSINESS
PG&E
MERCHANTVILLE PENNSAUKEN
WATER

FAIRFAX WATER
WASHINGTON GAS
DOMINION ENERGY VIRGINIA
SAN DIEGO GAS & ELECTRIC
COMED
NICOR GAS
PEPCO
FPL
CITY OF SUNRISE
BGE
NORTH SHORE GAS
THE VILLAGE OF GURNEE
PSEG LI
SUFFOLK COUNTY WATER AUTHORITY
NATIONAL GRID
PACIFIC GAS & ELECTRIC CO
VILLAGE OF SCHAUMBURG
VILLAGE OF COLONIE WATER DIST
CONSOLIDATED EDISON CO OF NY
CONSUMERS ENERGY
CITY OF TROY WATER
CENTERPOINT ENERGY
MIAMI DADE WATER SEWER DEPT
TUCSON ELECTRIC POWER COMPANY
CITY OF STERLING HEIGHTS WATER
DTE ENERGY
CITY OF WEBSTER
HOWARD COUNTY
DOWNERS GROVE SANITARY DIST
VILLAGE OF DOWNERS GROVE
THE ILLUMINATING CO
COLUMBIA GAS OF OHIO
PROMENADE DELAWARE LLC
AQUA PENNSYLVANIA
PECO PAYMENT PROCESSING
CITY OF HIALEAH
OHIO EDISON
ROSEMONT COMMONS DELAWARE LLC
DOMINION ENERGY OHIO
CITY OF PLANO
ATMOS ENERGY
PEOPLES GAS
VILLAGE OF WILMETTE

GEORGIA POWER
CITY OF GLENDALE
XCEL ENERGY
TAMPA ELECTRIC
HILLSBOROUGH CO BOCC
JACKSON EMC
GEORGIA NATURAL GAS
COACHELLA VALLEY WATER DIST
SOUTHERN CALIFORNIA EDISON
CITY OF AUBURN
PUGET SOUND ENERGY
CITY OF TULSA UTILITIES
OKLAHOMA NATURAL GAS
PUBLIC SERVICE CO OF OKLAHOMA
JOHNSON COUNTY WASTEWATER
KCP&L
WATER DIST NO 1 OF JOHNSN CNTY
KANSAS GAS SERVICE
PALM BEACH COUNTY WTR UTIL DPT
CITY OF AUSTIN
TEXAS GAS SERVICE
ALABAMA POWER CO
SPIRE
TECO
TOWN OF BURLINGTON
CONSERVICE
VIRGINIA NATURAL GAS INC
CITY OF INDEPENDENCE
CITY OF CHARLOTTESVILLE
NEW MEXICO GAS CO
PNM
ALBUQUERQUE BERNALILLO COUNTY
NORTHLVILLE TOWNSHIP WATER DEPT
CITY OF HUMBLE
AQUA OH
AMERICAN ELECTRIC POWER
STARK CO METROPOLTN SEWER DIST
MEMPHIS LIGHT GAS & WATER DIV
PIEDMONT NATURAL GAS
DUKE ENERGY PAYMENT
PROCESSING
TOWN OF CARY
PSNC ENERGY

MUNICIPALITY OF BETHEL PARK
WEST PENN POWER
PENNSYLVANIA AMERICAN WATER
COLUMBIA GAS OF PENNSYLVANIA
JORDAN TAX SERVICE INC
FORT BEND CO WCID #2
CITY OF SANTA CLARA
COLLIER COUNTY UTILITIES
CITY TREASURER
TOWN OF CORTLANDT
MADISON GAS & ELECTRIC
ALLIANT ENERGY WP&L
CITY OF NAPERVILLE
SAN ANTONIO WATER SYSTEM
CPS ENERGY
CITY OF TIGARD
NW NATURAL
PGE
CALIFORNIA WATER SERVICE CO
CALIFORNIA WATER SERVICE
CITY OF OCEANSIDE
AMEREN MISSOURI
REALPAGE UTILITY MANAGEMENT
BRAINTREE WATER & SEWER DEPT
BRAINTREE ELECTRIC LIGHT DEPT
CITY OF BOYNTON BEACH
JEA
AUGUSTA UTILITIES DEPT
COUNTY OF HENRICO VA UTILITY
CITY OF RICHMOND
TOWNSHIP OF E HANOVER
OGE
CITY OF OKLAHOMA CITY
CITY OF ROSEVILLE WATER DEPT
WALTON EMC
GRIEQY PRESIDENTIAL MARKETS
CHARLES COUNTY GOVERNMENT
SOUTHERN MARYLAND ELEC COOP
CASEYVILLE TOWNSHIP SEWER
CITY OF O'FALLON
AMEREN ILLINOIS
HRSD
NEWPORT NEWS WATERWORKS
DUBLIN SAN RAMON SERVICES DIST
KUB
CITY OF ST PETERSBURG

TOWN OF WILLISTON
VGS
GREEN MOUNTAIN POWER CORP
PASADENA WATER AND POWER
UNITED WATER DELAWARE
VEOLIA WATER DELAWARE
DELMARVA POWER
YORBA LINDA WATER DISTRICT
CITY OF GENEVA
POTOMAC EDISON
FREDERICK CO MARYLAND
CITY OF CHANDLER
SRP
SOUTHWEST GAS
CHESTERFIELD COUNTY
COLUMBIA GAS OF VIRGINIA
SRLLC SG FORT COLLINS LLC
FORT COLLINS UTILITIES
CITY OF COLUMBIA
SCE&G
MID CAROLINA ELECTRIC COOP
COLORADO SPRINGS UTILITIES
SOUTH JERSEY GAS
NV ENERGY
TRUCKEE MEADOWS WATER AUTH
CITY OF RENO UTILITIES
LINCOLN ELECTRIC SYSTEM
BLACK HILLS ENERGY
MARTIN COUNTY UTILITIES
CITY OF CLEARWATER
NIPSCO
MISHAWAKA UTILITIES
CITY OF VANCOUVER UTILITIES
CLARK PUBLIC UTILITIES
WE ENERGIES
GRAND CHUTE UTILITIES
NJ NATURAL GAS CO
UTILITY BILLING SERVICES
SUMMIT UTILITIES ARKANSAS INC
ENTERGY
OKLAHOMA ELECTRIC COOP
CITY OF NORMAN
APS
CITY OF ANN ARBOR WATER UTIL
SARASOTA COUNTY PUBLIC UTILITI
THE CITY OF DAYTONA BEACH

MOUNT PLEASANT WATERWORKS
DOMINION ENERGY SOUTH
CAROLINA
IOWA AMERICAN WATER
MIDAMERICAN ENERGY CO
CITY OF DAVENPORT
GAINESVILLE REGIONAL UTILITIES
VILLAGE OF ELMSFORD
BATON ROUGE WATER CO
SNOHOMISH COUNTY PUD
CITY OF LYNNWOOD
ALDERWOOD WATER & WSTWTR
DIST
PPL ELECTRIC UTILITIES CORP
UGI UTILITIES INC
MODESTO IRRIGATION DISTRICT
CITY OF BUFORD
TOWN OF HEMPSTEAD DEPT OF WTR
CONTRA COSTA WATER DISTRICT
CLECO POWER LLC
CITY OF MANDEVILLE
CITY OF ASHEVILLE
VEOLIA WATER PENNSYLVANIA
PP&L INC
W HARRIS CO MUD 5
SEACOAST UTILITY AUTHORITY
MOULTON NIGUEL WATER
DENVER WATER
BRUNSWICK GLYNN COUNTY JOINT
LEE COUNTY UTILITIES
TOMSA
TOWN OF NORMAL
NORTH SPRINGS IMPROVEMENT DIST
DOMINION ENERGY
CITY OF OREM
ROCKY MOUNTAIN POWER
LGE
LOUISVILLE WATER CO
SALT LAKE CITY PUBLIC UTILITES
BEVERLY HILLS WATER DEPT
MTMSA
NORTH WALES WATER AUTHORITY
PALMETTO ELECTRIC COOPERATIVE
BEAUFORT JASPER
DUKE ENERGY
TOWNSHIP OF SPRING

CITY OF ROUND ROCK
THE CONNECTICUT WATER CO
CONNECTICUT NATURAL GAS CORP
CITY OF VISALIA
OCONEE COUNTY WATER
RESOURCES
CASCADE NATURAL GAS
BENTON PUD
CITY OF KENNEWICK
CITY OF DALY CITY
NORTH BRUNSWICK TOWNSHIP
CITY OF WINSTON SALEM
CITY OF MIDLAND WATER DEPT
EUGENE WATER & ELECTRIC BOARD
LUS
ILLINOIS AMERICAN WATER
COLUMBIA GAS OF MARYLAND
CITY OF BUENA PARK
BRIGHTRIDGE
JOHNSON CITY UTILITY SYSTEM
CASS COUNTY ELECTRIC COOP
CITY OF FARGO
CITY OF FORT WORTH WATER DEPT
CITY OF SAN LUIS OBISPO
SOCALGAS
CITY OF MERIDIAN
IDAHO POWER
INTERMOUNTAIN GAS COMPANY
GREATER PEORIA SANITARY DIST
PECO ENERGY
NEWTOWN ARTESIAN WATER CO
PEOPLES
DUQUESNE LIGHT COMPANY
MIDDLE TENNESSEE ELECTRIC
THOROUGHBRED VILLAGE
SOUTH LAKE WATER UTILITIES
TRI COUNTY ELEC COOP INC
CEDAR RAPIDS MUNICIPAL UTIL
ALLIANT ENERGY IPL
TEMUA
GREENVILLE WATER
TOWN OF DANVERS
CITY OF WESTMINSTER
EL PASO ELECTRIC
EL PASO WATER
AVISTA

INDIANA AMERICAN WATER
CITY OF TAYLOR WATER DEPT
VERSANT POWER
BANGOR WATER DISTRICT
BANGOR NATURAL GAS
MINNESOTA ENERGY RESOURCES
ROCHESTER PUBLIC UTILITIES
SPARTANBURG WATER SYSTEM
CITY OF NOVI
CHARTER TOWNSHIP OF MERIDIAN
CITY OF TUKWILA
RHODE ISLAND ENERGY
PPL UTILITIES
CITY OF ROCHESTER HILLS WT&SWR
CITY OF WICHITA
EVERGY
TOWN OF SALEM NH
LIBERTY UTILITIES NH
UNITIL
LUMA ENERGY
GOLDEN STATE WATER CO
CITY OF BOCA RATON
CITY OF TALLAHASSEE
HAMILTON TOWNSHIP
ATLANTIC CITY ELECTRIC
CON EDISON
CITY OF FT WAYNE UTILITIES
CITY UTILITIES
CITY OF SHREVEPORT
SOUTHWESTERN ELECTRIC POWER
SEMCO ENERGY GAS COMPANY
HOLLAND BOARD OF PUBLIC WORKS
HOLLAND CHARTER TOWNSHIP
FPL NORTHWEST FL
OKALOOSA GAS DISTRICT
DESTIN WATER USERS INC
RAMSEY BOARD OF PUBLIC WORKS
ROCKLAND ELECTRIC CO
CITY OF FRISCO
HUNTSVILLE UTILITIES
CITY OF BAKERSFIELD
CITY OF NORTHGLENN
SMUD
SACRAMENTO COUNTY UTILTIES
CITY OF SEAL BEACH
FRUITPORT CHARTER TOWNSHIP

CITY OF APPLE VALLEY
DAKOTA ELECTRIC ASSOC
LAKE COUNTY DEPT PUBLIC WORKS
FRUITLAND MUTUAL WATER CO
CITY OF PUYALLUP
CAPE FEAR PUBLIC UTILITY AUTH
SAGINAW CHARTER TWP WATER
DEPT
CHARLOTTE COUNTY UTILITIES
INDIANAPOLIS WATER CO
AQUA INDIANA
AES INDIANA
CITIZENS ENERGY GROUP
CITY OF JACKSONVILLE
CITY OF GASTONIA
TXU ELECTRIC
CITY OF TEMPLE
CENTRAL MAINE POWER
AURORA WATER
ELECTRIC CITY UTILITIES
TOWN OF DILLON
CITY OF HICKORY
CITY OF HOUSTON
CITY OF PASADENA WTR DEPT
CITY OF BEAVERTON
PORTLAND GENERAL ELECTRIC
SUMMIT TOWNSHIP SEWER AUTH
PENELEC
SUMMIT TOWNSHIP WATER AUTH
NATIONAL FUEL
BCWSA
TOWN OF AUBURN
AUBURN WATER DISTRICT
TOWN OF MANCHESTER
CITY OF FT LAUDERDALE
CITY OF MAPLE GROVE
WRIGHT HENNEPIN COOP ELECTRIC
CITY OF MONROVIA
MISSOURI AMERICAN WATER
METROPOLITAN ST LOUIS SWR DIST
W A C M A
DAYTON POWER & LIGHT CO
CITY OF BELLINGHAM
CITY OF RALEIGH
CITY OF LYNCHBURG UTILITY BLLG
NYC WATER BOARD

ORANGE & ROCKLAND
COLUMBUS WATER WORKS
LIBERTY UTILITIES GEORGIA
CITY OF TACOMA
PIERCE COUNTY SEWER
LAKEWOOD WATER DISTRICT
PADRE DAM MWD
CITY OF TORRANCE UTILITIES
NASHVILLE ELECTRIC SERVICE
HARPERTH VLY UTILITIES DISTRICT
BOROUGH OF TOTOWA
SANTA MARGARITA WATER
DISTRICT
CITY OF WEST MELBOURNE
CITY OF WOODBURY
GREENVILLE UTILITIES COMMISSN
VILLAGE OF SKOKIE
HYANNIS WATER SYSTEM
CITY OF REDDING
CITY UTILITIES OF SPRINGFIELD
MESA AZ
CITY OF LA HABRA
CITY OF JACKSON
CITY OF MEQUON UTILITIES
CITY OF FLORENCE
CITY OF CORPUS CHRISTI
WOODLANDS WATER MUD# METRO
LIBERTY UTILITIES NEW YORK
CITY OF BRIGHTON
ELIZABETHTOWN UTILITES
KU
HARDIN COUNTY WATER DISTRICT#2
CITY OF MESQUITE
NORTH LITTLE ROCK ELECTRIC
INDIAN RIVER COUNTY UTILITIES
FLORIDA CITY GAS
CITY OF BEAUMONT
ENTERGY TEXAS INC
CITY OF PORTAGE
THE UNITED ILLUMINATING CO
SOUTHERN CONNECTICUT GAS CO
CITY OF LAKEWOOD
CITY OF OCALA
GULF POWER
CITY OF LAFAYETTE
MARIN MUNICIPAL WATER DISTRICT

CITY OF SAVANNAH
MADISON SUBURBAN UTILITY DIST
METRO WATER SERVICES
GORDONS CORNER WATER CO
RIVERSIDE PUBLIC UTILITIES
CITY OF REDWOOD CITY
CITY OF SANTA CRUZ MUNIE UTIL
NASHUA WASTE WATER SYSTEM
PENNICHUCK WATER
PINELLAS COUNTY UTILITIES
TECO PEOPLES GAS
CITY OF EDMOND
CITY OF TYLER
TERREBONNE PARISH CONSOL
GOVNT
CONSOLIDATED WATERWORKS DIST
1
CITY OF NEWPORT
MANATEE CO UTILITIES DEPT
CITY OF HARRISONBURG VA
HARRISONBURG ELEC COMMISSION
WILTON WATER & SEWER
AUTHORITY
ST JOHNS COUNTY UTILITY DEPT
CITY OF DENTON
CITY OF CHATTANOOGA
TENNESSEE AMERICAN WATER
EPB
CHATTANOOGA GAS
CITY OF COEUR D ALENE
FAYETTEVILLE PBLC WRKS
COMMSSN
CITY OF DUBUQUE
CITY OF EUREKA
AMERICAN WATER & ENERGY
SAVERS
CITIZENS WESTFIELD
CENTRAL HUDSON GAS & ELEC CORP
SACRAMENTO MUNIC UTILITY DIST
MARYLAND AMERICAN WATER
TOWN OF BEL AIR
HILL MANAGEMENT SERVICES INC
CITY OF PHOENIX
CITY OF ISSAQAH
AQUA OHIO INC
LAKE COUNTY DEPT OF UTILITIES

AUTORIDAD DE ACUEDUCTOS Y
CITY OF LAKE CHARLES
LOS ANGELES COUNTY
CITY OF MONROE
CITY OF ANTIOCH
CITY WATER LIGHT & POWER
COLLEGE STATION UTILITIES
VILLAGE OF CHICAGO RIDGE
CITY OF DIBERVILLE
COAST EPA
CITY OF AVONDALE
CHARLESTON WATER SYSTEM
PALMETTO UTILITIES INC
JACKSON ENERGY AUTHORITY
CARBONDALE WATER & SEWER
CORE ELECTRIC COOPERATIVE
EPCOR
CITY OF SURPRISE
DELTA CHARTER TOWNSHIP
LANSING BOARD OF WATER & LIGHT
CONSOLIDATED UTILITY DISTRICT
CITY OF ABILENE
TOWN OF PLATTSBURGH WTR & SWR
NEW YORK STATE ELEC & GAS CORP
SOUTHBURY BOARD WATER
COMM
TOWN OF SOUTHBURY
VILLAGE OF FRANKFORT
CITY OF AMMON
CITY OF JOLIET
APPALACHIAN POWER
ROANOKE GAS CO
WESTERN VIRGINIA WTR AUTH
CITY OF LUBBOCK UTILITIES
ELIZABETHTOWN GAS
MIDDLESEX WATER CO
JACKSON CO WTR & SEWERAGE
AUTH
ROCKY MTN POWER
JLP CRANBERRY EQUITY LLC
PENN POWER
FLORIDA PUBLIC UTILITIES
GRAND TRAVERSE COUNTY DPW
TMLP
RAYNHAM CENTER WATER DISTRICT

TREASURER SPOTSYLVANIA
COUNTY
METRO WATER DISTRICT
CITY OF WACO WATER OFFICE
GREENLAWN WATER DISTRICT
METROPOLITAN UTILITIES DIST
OMAHA PUBLIC POWER DIST
SANTEE COOPER
CITY OF MYRTLE BEACH
RIVIERA UTILITIES
DAPHNE UTILITES
CITY OF DURHAM
EASTON SUBURBAN WATER AUTH
UGI SOUTH
CITY OF REDLANDS
WASHINGTON CITY
CITY OF SHERMAN
PWCSA
NOVEC
MOUNT LAUREL MUA
MONROEVILLE MUNICIPAL AUTH
CITY OF LAS CRUCES
KENTUCKY AMERICAN WATER
COLUMBIA GAS OF KENTUCKY
LEXINGTON FAYETTE URBAN CO
GOV
TUPELO WATER & LIGHT
TOMBIGBEE ELECTRIC POWER ASSN
TEXARKANA WATER UTILITIES
WSSC
TOHO WATER AUTHORITY
KISSIMMEE UTILITY AUTHORITY
CITY OF SOMERVILLE
CITY OF BEND UTILITIES
VALPARAISO CITY UTILITIES
BUTLER CO WATER & SEWER DEPT
ALTOONA WATER AUTHORITY
LOGAN TOWNSHIP
NYSEG
CITY OF ITHACA
CITY OF MCKINNEY
TOWN OF NEWBURGH
CITY OF COCOA
ASHWAUBENON WATER & SEWER
UTIL
WISCONSIN PUBLIC SERVICE CORP

CITY OF CONCORD
TOWN OF DARTMOUTH
CITY OF VICTORIA UBO
BROWARD CO WATER & WASTEWTR
SV
CITY OF TOPEKA
BERKSHIRE GAS COMPANY
CITY OF PITTSFIELD
BRAZORIA COUNTY MUD #6
TOWN OF ABERDEEN
PUEBLO BOARD OF WATERWORKS
CITY OF ATLANTA
BOROUGH OF PARAMUS
CITY OF BURLINGTON
AQUARION WATER COMPANY OF CT
CITY OF ROCKWALL
CITY OF UPLAND
CITY OF LAKELAND
PEARL RIVER VALLEY EPA
ARNOLD LINE WATER
CITY OF HATTIESBURG
IMPERIAL IRRIGATION DISTRICT
TOWN OF GILBERT
NORTH ATTLEBOROUGH ELECTR
DEPT
LIBERTY UTILITIES
TOWN OF NORTH ATTLEBOROUGH
LENOIR CITY UTILITIES BOARD
BOROUGH OF BUTLER
MORGANTOWN UTILITY BOARD
MONONGAHELA POWER
HOPE GAS
TOWN OF PLYMOUTH
OLIVENHAIN MUNICIPAL WATER DIS
CITY OF THORNTON
UNITED POWER INC
CLARKSVL WSTWTR TREATMENT
DEPT
AES OHIO
CITY OF HUBER HEIGHTS
PADUCAH WATER
PADUCAH POWER SYSTEM
CITY OF JOPLIN
CITY OF LONGVIEW
COWLITZ PUD
MONARCH UTILITIES

BOISE CITY UTILITY BILLING
VEOLIA WATER IDAHO
FLATHEAD ELECTRIC COOP
NORTHWESTERN ENERGY
CITY OF KALISPELL MONTANA
CITY OF GLENWOOD SPRINGS
CITY OF DOWNEY
TOLEDO EDISON
CITY OF TOLEDO DEPT PUBL UTIL
RIB MOUNTAIN SANITARY DISTRICT
HIXSON UTILITY DISTRICT
CITY OF LEOMINSTER
CITY OF WILDWOOD WATER UTILITY
DEDHAM WESTWOOD WATER
DISTRICT
PASSAIC VALLEY WATER COMM
CITY OF SPARKS
CITY OF TUCSON UTILITY LOCKBOX
CITY OF SAN MARCOS
COLE MT SAN MARCOS TX LLC
CITY OF LONGMONT
RG&E
CITY OF RUTLAND
IRVING ENERGY
SANDPIPER ENERGY INC
CITY OF BOZEMAN
CITY OF CONROE
CITY OF GREENSBORO
CITY OF KEIZER
CITY OF OLYMPIA
CITY OF DELRAY BEACH
SOUTH CAROLINA ELECTRIC & GAS
CITY OF AIKEN
PPL ELECTRIC UTILITIES
BEACHES ENERGY SERVICES
CARROLL ELECTRIC COOP CORP
ORLANDO UTILITIES COMMISSION
CITY OF LOVELAND
SIOUX FALLS UTILITIES
MAINE NATURAL GAS
CITY OF PETOSKEY
CITY OF WICHITA FALLS
CITY OF MISSOULA
CITY OF LAKE WORTH
CITY OF HELENA
CITY OF GAINESVILLE

CITY OF PORT ARTHUR
CHUGACH ELECTRIC ASSOCIATION
ENSTAR
CITY OF GLEN DORA
THE CITY OF DOTHAN ALABAMA
DOTHAN UTILITIES
SOUTHEAST GAS
MILFORD SEWER DEPARTMENT
MILFORD WATER DEPARTMENT
ORANGE CITY UTILITIES
CITY OF GULF SHORES
BALDWIN EMC
CLARK CO WTR RECLAMATION DIST
TOWN OF CHRISTIANSBURG
BOSSIER CITY UTILITIES DEPT
DUPAGE COUNTY PUBLIC WORKS
VILLAGE OF WILLOWBROOK
CITY OF SEATTLE
WITHLACOOCHEE RIVER ELEC COOP
ENERGY WEST MONTANA
CITY OF SEBRING
CITY OF EULESS
CHARTER TWP OF CHESTERFIELD
HERNANDO CNTY UTILITIES DEPT
CITY OF CORALVILLE
CITY OF WILSON
CITY OF MOSCOW
NORTHWESTERN WATER & SWR DIST
TOLEDO EDISON CO
CITY OF PERRYSBURG
TOWN OF FOXBOROUGH
MARINA COAST WATER DISTRICT
SAWNEE ELECTRIC MEMBERSHIP
TOWN OF LADY LAKE
SECO ENERGY
TOWN OF MOREHEAD CITY
CITY OF NEW LONDON
CITY OF WEATHERFORD
CITY OF NOBLESVILLE UTILITIES
CITY OF PORTSMOUTH
DIXIE ELECTRIC COOPERATIVE
MONTGOMERY WATER WRKS &
SEWER
CITY OF MANHATTAN
CITY OF HARKER HEIGHTS
TOWN OF QUEEN CREEK

HINGHAM MUNICIPAL LIGHTING PLT
WEIR RIVER WATER SYSTEM
CITY OF FLOWOOD
CUIVRE RIVER ELECTRIC COOP
CITY OF MANSFIELD
AQUA ILLINOIS INC
VILLAGE OF BRADLEY
CITY OF WARNER ROBINS
FLINT EMC
LIBERTY
ARKANSAS OKLAHOMA GAS CORP
HUMMELS WHARF MUNIC AUTH
CITY OF MOORE
OPELIKA POWER SERVICES
OPELIKA UTILITIES
HOT SPRINGS MUNICPAL UTILITIES
CITY OF ALEXANDRIA
CITY OF QUINCY
NORTHEAST OHIO REGION SWR DIST
CITY OF CLEVELAND DIV OF WATER
PARAMOUNT NEWCO REALTY LLC
THINK UTILITY SERVICES INC
LCEC
CITY OF CAPE CORAL
UNS GAS INC
TOWN OF SCHERERVILLE
AQUA NEW JERSEY
CITY OF BILLINGS
MONTANA DAKOTA UTILITIES CO
CITY OF SOUTHAVEN
CITY OF VALLEJO
TOWN OF HADLEY
CITY OF SELMA
LA PLATA ELECTRIC ASSOCIATION
HAWAIIAN ELECTRIC COMPANY
CITY AND COUNTY OF HONOLULU
BRODHEAD CREEK REGIONAL AUTH
UGI CENTRAL
EAST LAMPETER TOWNSHIP
RAPID CITY UTIL BILLING OFFICE
PUBLIC UTIL DIST 1 SKAGIT CO
LAKE APOPKA NATURAL GAS DIST
CITY OF WINTER GARDEN
PACIFIC POWER
CITY OF COLUMBIA MISSOURI
SHENANDOAH VALLEY ELEC COOP

FLORENCE UTILITIES
MONROE COUNTY WATER AUTHORITY
VICTOR SEWER DISTRICT
CLARKSVILLE GAS & WATER
CLARKSVILLE DEPT OF ELECTRICITY
TOWN OF DANVERS WATER & SEWER
OCWRC
WHITE LAKE TOWNSHIP WATER DEPT
ERIE COUNTY SEWER & WATER
SILVERDALE WATER DISTRICT
KITSAP COUNTY PUBLIC WORKS
CITY OF GRAND ISLAND UTILITIES
CITY OF OSAGE BEACH
SUMMIT NATURAL GAS OF MISSOURI
BOWLING GREEN MUNI UTILITIES
ST MARYS CO METROPOLITAN COMM
CITY OF LAWTON UTILITY SVCS
SUMMIT UTILITIES OKLAHOMA INC
CITY OF WALKER
WARD 2 WATER DISTRICT
CAPITAL ELECTRIC COOP INC
CITY OF BISMARCK WATER DEPT
TOWN OF FLOWER MOUND
COSERV
CITY OF SIOUX CITY
CITY OF TUSCALOOSA WATER SEWER
CITY OF TWIN FALLS
CITY OF BRISTOL TN FINANCE DPT
BRISTOL TENNESSEE ESSENTIAL SV
CITY OF WESTLAND WATER
CITY OF VALDOSTA
CITY OF REHOBOT BEACH
CITY OF SANTA FE NM
LOUDOUN WATER
CITY OF WALLA WALLA
CLACKAMAS RIVER WATER
CITY OF CLAREMONT
CONGRESSIONAL PLAZA ASSO
FEDERAL REALTY INVESTMNT TRUST
CANTON TOWNSHIP WATER DEPT
CORAL SPRINGS IMPROVEMENT DIST

GREENWOOD SANITATION
CITY OF DALLAS
CITY OF BROOKFIELD UTILITIES
CITY OF CRYSTAL LAKE
RCWD
CITY OF FRESNO
FLORIDA POWER & LIGHT CO
CITY OF PEMBROKE PINES
CITY OF HURST UTILITY BILLING
VEOLIA WATER NEW YORK INC
SAN DIEGUITO WATER DISTRICT
SANDY CITY
CITY OF ALTAMONTE SPRINGS
WEST DES MOINES WATER WORKS
ROCKAWAY TWSP MUNICIPAL UTIL
CITY OF FREDERICKSBURG
CITY OF ROSEVILLE
TOWNSHIP OF LIVINGSTON
MARIETTA POWER WATER
WATER TOWER SQUARE ASSOCIATES
CITY OF PHARR
IVT PARKE CEDAR PARK LLC
PEDERNALES ELECTRIC COOP INC
CITY OF PEORIA
DOMINION ENERGY NORTH CAROLINA
CITY OF LEWISVILLE
ALLIANT ENERGY WPL
AW BILLING SERVICES LLC
TOWNSHIP OF WAYNE
NATIONAL EXEMPTION SERVICE
JERSEY CENTRAL PWR & LGT
STANDARD WASTE SERVICES
FRANKLIN BOARD OF PUBLIC WORKS
FAIRCLOUGH PROPANE
FIRST REAL EST INVSTMNT TRUST
INCORPORATED VILL OF MINEOLA
BRICK TOWNSHIP MUA
EAST BRUNSWICK TWP WATER SEWER
BRIXMOR HOLDINGS 11 SPE LLC
CARLE PLACE WATER DISTRICT
TOWN OF JUPITER
ALECTRA UTILITES CORP
ENBRIDGE

OAKVILLE HYDRO
ENBRIDGE GAS INC
HYDRO OTTAWA
ELEXICON ENERGY
ENBRIDGE GAS DISTRIBUTION INC
EPCOR
DIRECT ENERGY REGULATED SVCS
ALECTRA UTILITIES
REGION OF PEEL
CITY OF OTTAWA
ENMAX
NEWMARKET TAY POWER DISTR LTD
NOVA SCOTIA POWER INC
EASTWARD ENERGY INC
MARITIME ELECTRIC
SUPERIOR PROPANE
FORTIS BC NATURAL GAS
BC HYDRO
CITY OF RED DEER
ENERGY+ INC
CORP OF THE CITY OF CAMBRIDGE
CITY OF BELLEVILLE
CORP OF THE CITY OF KITCHENER
KITCHENER WILMOT HYDRO INC
FORTISBC ELECTRICITY

CITY OF KAMLOOPS
CITY OF FREDERICTON
LIBERTY UTILITES
ENERGIE NB POWER
STRATHCONA COUNTY
POWERSTREAM ENERGY SERVICES
ALECTRA UTILITIES CORPORATION
LONDON HYDRO
ATCO ENERGY
TORONTO HYDRO ELEC SYSTEM LTD
BRANTFORD POWER INC
CITY OF BRANTFORD
CITY OF WINNIPEG
MANITOBA HYDRO
EPCOR ELECTRCTY DISTRBN ON INC
SASK POWER
CITY OF REGINA
SASK ENERGY
CITY OF LETHBRIDGE
HYDRO ONE NETWORKS INC
UTILITIES KINGSTON
CITY OF SASKATOON
CITY OF MEDICINE HAT
GSU

SCHEDULE 2

Name of Entity Searched	Name of Entity and/or Affiliate of Entity that is a Gibbons Client	Status
Bank of America Merrill Lynch Proprietary Trading	Bank of America Corporation	Current Client
Bank of America , N.A.		
Barclays Capital, Inc.	Barclays	Current Client
	Barclays Capital	Current Client
Bed Bath & Beyond, Inc.	Bed Bath & Beyond, Inc.	Former Client
Chubb - Federal Insurance	Chubb Insurance Company (and affiliates)	Former Client
CIGNA Investments, Inc.	CIGNA Corporation	Current Client
Citigroup Global Markets, Inc.	Citigroup	Current Client
	Citigroup Global Markets	Current Client
Datapipe, Inc.	Datapipe, Inc.	Former Client (acquired by Current Client Rackspace US, Inc.)
Deloitte	Deloitte LLP (domestic and foreign affiliates)	Current Client
Deloitte Consulting LLP		
Elizabethtown Gas	Elizabethtown Gas Company	Former Client
	South Jersey Industries	Current Client
Flemington Retail, LLC	Lerner Properties	Current Client
Georgia Power	Georgia Renewable Power	Current Client
Georgia Natural Gas	Southern Company Gas	Former Client

	SouthStar Energy Services, LLC	Former Client
HSBC Bank LC	HSBC Bank UK plc.	Current Client
JPMorgan JPMorgan Chase Bank, N.A. JPMorgan Chase Bank, N.A., as Administrative Agent J.P. Morgan Investment Management, Inc.	JP Morgan Chase Bank JP Morgan Securities, Inc. JPMorgan Chase Bank, N.A.	Current Client Current Client Current Client
J.P. Morgan Securities, LLC		
KRG Avondale McDowell, LLC KRG Cool Springs, LLC KRG Leesburg Fort Evans, LLC KRG Livingston Center LLC KRG Market Street Village, L.P. KRG McDonough Henry Town, LLC KRG Miami 19th Street II, LLC KRG New Hill Place, LLC KRG Plaza Green LLC KRG Plaza Green, LLC KRG Rivers Edge, LLC KRG Shops at Moore LLC KRG Southlake, LLC KRG Southlake, LLC	Kite Realty Group	Current Client

KRG Sunland LP		
KRG Temecula Commons, LLC		
Manhattan Life Insurance	Manhattan Life Insurance Company	Former Client
Metropolitan Life Insurance Company	Metropolitan Life Insurance	Current Client
Morgan Stanley & Company, LLC	Morgan Stanley Infrastructure	Former Client
SSB/Morgan Stanley		
New Jersey Division of Investment	New Jersey Department of Treasury, Division of Investment	Current Client
NJ Natural Gas Co.	New Jersey Resources	Current Client
Newell Brands Canada ULC/CA/VDC	Newell Brands	Current Client
Newell Brands Inc.		
Oppenheimer Asset Management Inc.	Oppenheimer and Company	Current Client
PEPCO	Pepco Holdings Inc.	Former Client
PGIM, Inc.	PGIM, Inc.	Current Client
PNC Bank, N.A.	PNC Capital Markets, Inc.	Former Client
PNC Bank, National Association		
PWC	PriceWaterhouseCoopers	Current Client
PSE&G CO	PSEG Energy Resources & Trade LLC	Current Client
PSEG LI	PSEG Services Corporation Public Service Electric & Gas Company	Current Client
	Public Service Enterprise Group	Current Client
Rackspace Hosting Inc.	Rackspace US, Inc.	Current Client

Simon Property Group LP	Simon Property Group, L.P.	Former Client
Southwest Gas	Southwest Gas Corporation	Former Client
TD Bank, N.A.	TD Bank, NA	Former Client
Michaels Stores, Inc.	The Michaels Companies, Inc.	Former Client
Township of Livingston	Township of Livingston	Current Client
Veolia Water Delaware	Veolia Affiliates	Current Client
Veolia Water Idaho	Veolia Energy Philadelphia, Inc.	Current Client
Veolia Water New Jersey	Veolia ES Technical Solutions, LLC	Current Client
Veolia Water New York Inc.	Veolia Water North America Operating Services	Current Client
Veolia Water Pennsylvania		
Zurich American Insurance Company	Farmers Insurance	Current Client

GIBBONS P.C.

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btheisen@gibbonslaw.com
kmcevilly@gibbonslaw.com

Proposed Special Counsel for the Official Committee of Unsecured Creditors

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

BED BATH & BEYOND, INC., et al.,¹

Debtors.

(Hon. Vincent F. Papalia)

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**DECLARATION OF MICHAEL MANDELL, PURSUANT TO 28 U.S.C. § 1746,
IN SUPPORT OF THE APPLICATION OF THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS FOR ENTRY OF AN ORDER AUTHORIZING THE
EMPLOYMENT AND RETENTION OF GIBBONS P.C. AS ITS SPECIAL
COUNSEL EFFECTIVE AS OF MAY 23, 2023**

MICHAEL MANDELL, solely in his capacity as Chairperson of the Official Committee of Unsecured Creditors (the “Committee”) of Bed Bath & Beyond, Inc. and its affiliates (the “Debtors”), under penalty of perjury, hereby declares as follows:

1. I submit this declaration (the “Mandell Declaration”) in support of the *Application of the Official Committee of Unsecured Creditors for Entry of an Order Authorizing the Employment*

¹ The last four digits of Debtor Bed Bath & Beyond, Inc.’s tax identification number are 0488. A complete list of the Debtors in the Chapter 11 Cases and each such Debtor’s tax identification number may be obtained on the website of the Debtors’ claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond, Inc.’s principal place of business and the Debtors’ service address in the Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

and Retention of Gibbons P.C. as its Counsel Effective as of May 23, 2023 (the “Application”).

Unless otherwise stated in the herein, I have personal knowledge of the facts set forth herein and, if called as a witness, would testify competently thereto.²

2. The Committee selected Gibbons after determining that Gibbons’ combination of relevant financial restructuring and bankruptcy related experience warranted selection of the Firm. The Firm is also recognized for its expertise in other areas of the law, including but not limited to, tax, real estate, intellectual property and complex commercial litigation. Based on these facts and in consultation with Pachulski, the Committee determined that Gibbons is qualified to serve as special counsel.

3. Gibbons has informed the Committee that its current hourly rates are the Firm’s usual and customary hourly rates for work of this nature. The Committee recognizes that such rates are comparable to the rates of firms similar to Gibbons and for professionals with similar experience as Gibbons attorneys. Gibbons has also informed the Committee that its hourly rates are subject to periodic adjustments, of which the Firm will provide notice to the Committee.

4. Gibbons has advised the Committee that the Firm intends to apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Chapter 11 Cases, and to make reasonable efforts to comply with the UST Guidelines.

5. The Committee will supervise the Firm and, in coordination with Pachulski and the Committee’s other professionals, develop a prospective budget and staffing plan for the Chapter 11 Cases. The Committee will review the Firm’s invoices, and, due to unforeseen issues that may arise in the Chapter 11 Cases, amend any budget and staffing plan accordingly.

² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

6. Therefore, based on the foregoing, the Committee believes that the employment and retention of Gibbons is necessary and appropriate and in the best interest of the creditors of the Debtors' estates.

I hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: July 12, 2023

**The Official Committee of Unsecured Creditors
of Bed Bath & Beyond, Inc., et al.**

By: /s/ Michael Mandell

Michael Mandell, solely in his capacity
as Chairperson of the Committee

GIBBONS P.C.

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Proposed Special Counsel for the Official Committee of Unsecured Creditors

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

BED BATH & BEYOND, INC., et al.,¹
Debtors.

(Hon. Vincent F. Papalia)

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**ORDER AUTHORIZING THE EMPLOYMENT AND RETENTION OF GIBBONS P.C.
AS SPECIAL COUNSEL FOR THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS EFFECTIVE AS OF MAY 23, 2023**

The relief set forth on the following pages, numbered two (2) through four (4), is hereby

ORDERED.

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these chapter 11 cases is 650 Liberty Avenue, Union, New Jersey 07083.

Page 2 of 4

Debtors: Bed Bath & Beyond, Inc., *et al.*

Case No.: 23-13359 (VFP)

Caption: Order Authorizing the Retention and Employment of Gibbons P.C. as Special Counsel to the Official Committee of Unsecured Creditors Effective as of May 23, 2023

Upon the *Application of the Official Committee of Unsecured Creditors for Entry of an Order Authorizing the Retention and Employment of Gibbons P.C. as Special Counsel Effective as of May 23, 2023* (the “Application”);² and upon the Malone Declaration and the Mandell Declaration; and the Court finding that: (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, and the *Standing Order of Reference* from the United States District Court for the District of New Jersey dated July 23, 1984 and amended September 18, 2012; (b) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); (c) the Court having found that venue of these proceedings and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and (d) the Court may enter a final order consistent with Article III of the United States Constitution; and the Court being satisfied that notice of the Application and the opportunity for a hearing on the Application was appropriate under the particular circumstances and no further or other notice need be given; and the Court being satisfied, based on the representations made in the Application and the Malone Declaration, that Gibbons does not hold or represent an adverse interest in connection with the Chapter 11 Cases, and that Gibbons is a “disinterested person” as such term is defined in section 101(14) of the Bankruptcy Code; and the Court having determined that the relief sought in the Application is in the best interests of the Committee, the Debtors, their creditors, and all parties in interest; and the Court having determined that the legal and factual bases set forth in the Application and the Malone Declaration establish just cause for the relief granted herein; and after due deliberation and good cause appearing therefor, it is hereby

² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

Page 3 of 4

Debtors: Bed Bath & Beyond, Inc., *et al.*

Case No.: 23-13359 (VFP)

Caption: Order Authorizing the Retention and Employment of Gibbons P.C. as Special Counsel to the Official Committee of Unsecured Creditors Effective as of May 23, 2023

ORDERED THAT:

1. The Application is **GRANTED** as set forth herein.
2. Pursuant to sections 328(a) and 1103(a) of the Bankruptcy Code, the Committee is authorized to retain and employ Gibbons as special counsel, effective as of May 23, 2023.
3. Gibbons shall be compensated for legal services rendered to the Committee and reasonable expenses incurred in connection therewith in accordance with sections 330 and 331 the Bankruptcy Code, applicable Bankruptcy Rules and Local Rules, and any other orders of this Court. Gibbons also intends to make a reasonable effort to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the UST Guidelines in connection with the Application and any interim and final fee applications to be filed by Gibbons in the Chapter 11 Cases.
4. Gibbons is authorized to render professional services to the Committee as set forth in the Application, and shall use its best efforts to avoid unnecessary duplication of services provided by the Committee's lead bankruptcy counsel, Pachulski, or any of the Committee's other retained professionals in the Chapter 11 Cases.
5. Gibbons shall provide ten (10) business days' notice to the Debtors and the U.S. Trustee before any increase in rates set forth in the Application or Malone Declaration and shall file such notice with the Court
6. The Committee and Gibbons are authorized to take all actions they deem necessary and appropriate to effectuate the relief granted pursuant to this Order in accordance with the Application.

Page 4 of 4

Debtors: Bed Bath & Beyond, Inc., *et al.*

Case No.: 23-13359 (VFP)

Caption: Order Authorizing the Retention and Employment of Gibbons P.C. as Special Counsel to the Official Committee of Unsecured Creditors Effective as of May 23, 2023

7. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

8. The Court shall retain jurisdiction with respect to all matters arising from or related to the interpretation or implementation of this Order.